

PERIOD January 1, 1919 to June 30, 1922.

CORPORATION  
OF THE  
TOWN OF COBOURG.

PETERS, GLATT & RUMBLE

CHARTERED ACCOUNTANTS  
AUDITORS ASSIGNEES  
AND TRUSTEES









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CORPORATION  
OF THE  
TOWN OF COBOURG.







**CORPORATION OF THE TOWN OF COBOURG.**

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CORPORATION OF THE TOWN OF COBOURG.

PETERS, GLATT & RUMBLE, CHARTERED ACCOUNTANTS  
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CHARTERED ACCOUNTANTS  
AUDITORS ASSIGNEES  
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1	Total amount to be accounted for
2	Post-dated cheques in hand of the Treasurer
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4	Outstanding taxes for the year 1914
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# PETERS, GLATT & RUMBLE

CHARTERED ACCOUNTANTS  
AUDITORS ASSIGNEES  
AND TRUSTEES

GORDON A. PETERS, C.A.  
GEORGE F. GLATT, C.A.  
I. A. RUMBLE, B.A., C.A.

Toronto, August  
Fourteenth  
1922.

The Lieutenant-Governor-in-Council,  
Province of Ontario,  
Parliament Buildings,  
Toronto,

and

The Mayor and Councillors,  
The Corporation of the Town of Cobourg,  
Ontario.

Sirs:-

Acting under a commission issued by the Lieutenant-Governor-in-Council of the Province of Ontario on the eighth day of May 1922, I have conducted an inquiry into the financial affairs of the Corporation of the Town of Cobourg and matters connected therewith.

The Scope of the inquiry embraced the period from January 1, 1919 to June 30, 1922, for which period all the books, and records of the Treasurer, Clerk, Assessor and Tax Collector as presented to me were examined.

My report as a result of this inquiry is as follows, first in summary form, then detail explanations.

The period from January 1, 1919 to December 31, 1921 was inquired into first and later the period from January 1, to June 30, 1922.

## SUMMARY

1. The Assessment Rolls were not properly extended, added or recapitulated.
2. A few assessments were not carried to the Collector's Roll.
3. The tax receipts entered in the cash book as having been received from the Collector do not agree with the Collector's record.  
In the year 1919 the shortage is \$279.96.  
In the year 1920 the shortage is \$645.80.  
In the year 1921 the shortage is \$1,278.78.
4. The Tax Collector accepted from Ratepayers post-dated cheques in settlement for taxes, and when "returning" the roll handed to the Treasurer these cheques.
5. The Treasurer now has on hand post-dated cheques for the years 1918, 1920 and 1921.
6. The Tax Collector did not keep a detailed record of his daily collections.
7. Certain taxes for the year 1914 and each year thereafter are still unpaid.
8. Unpaid taxes were not recorded in a Tax Arrears book.
9. The Court of Revision Minutes do not record all the tax abatements made.
10. The Court of Revision Minutes were not signed by the Chairman.
11. The Treasurer did not retain in all cases stub or carbon copies of receipts issued for monies received.







12. The Treasurer did not retain carbon copies of deposit slips.
13. Cash receipts totalling \$698.34, which were entered in the cash book were not deposited in the Town Bank account.
14. Receipts of \$30.00 for licenses issued and \$2.00 for a dog tag sold were not entered in the cash book.
15. The Treasurer retained \$86.76 from two sinking fund cheques issued to purchase two town debentures.
16. One purchaser of town debentures was allowed a commission.
17. Vouchers for payments were not all initialled.
18. Vouchers were not produced for all payments.
19. All disbursements made were not authorized in the Minutes of the Council.
20. In the year 1921 a "Town of Oshawa debenture coupon" for \$28.35 was paid by the Town of Cobourg.
21. Payments have been made to a firm of which firm a Councillor is a member.
22. Dishonored tax cheques totalling \$221.86, were entered as disbursements, and not subsequently shown as receipts, nor were they reported to be on hand.
23. The expenditures in the years 1919 and 1920 exceeded the income.
24. The general tax rate in the year 1921 was 26.3 mills.
25. The Local Improvement rates are not recorded in a "Register".
26. In the year 1921 a by-law was passed with reference to Parks management.
27. There is no by-law authorizing the operating of dances or canteen in the Pavilion; nor has the permission of the Ontario Railway and Municipal Board been received.
28. With one exception the differences in the 1922 receipts have been adjusted by the Treasurer and a correct cash balance for this period carried forward to July 1922.
29. The total amount to be accounted for as at December 31, 1921 is \$4,117.11 plus \$15.00 for the 1922 period.

#### DETAILED EXPLANATIONS.

ASSESSMENT ROLL,- A few of the small assessments as shown on these rolls were not carried to the Collector's rolls. These were taken up with the Clerk and satisfactorily explained by him.

The page totals of the Rolls were not summarized as should have been done and the summary totalled before the roll was handed to the Clerk.

COLLECTOR'S ROLL,- The rolls were neatly kept and correctly summarized. There was also a balancing summary at the back of each roll, prepared by the Collector showing in total the amount "paid to the Treasurer".

The several items entered in the Treasurer's cash book as having been received from the Collector for taxes do not total the same as the Collector's amount, being short in each year as follows,-

In the year 1919 the shortage is \$279.96.

In the year 1920 the shortage is \$645.80.

In the year 1921 the shortage is \$1,278.78.

Tax Collector Smith, who commenced collecting taxes in the year 1918 did each year accept from certain ratepayers post-dated cheques in settlement of their taxes.

The items on the roll for which these post-dated cheques were accepted were marked paid in the same manner as other items and their tax accounts receipted.

When the Tax Collector each year "returned" the roll to the Treasurer, he would still have some post-dated cheques on hand, which he would then turn over to the Treasurer, and include same in the "amount paid to the Treasurer" previously referred to.

The Treasurer still has some of these cheques on hand, the names and amounts are shown on exhibit #2 attached.

For the year 1919 the collector received from the Treasurer a receipt for the post-dated cheques handed to him. The receipt showed in detail the names and amounts of these cheques. Five of these cheques are not entered as a receipt



## -LOW TEMPERATURE



in the cash book and the Treasurer has not reported them to be now on hand. Exhibit #3 attached is a detail list of these cheques, the total of which equals the shortage of the 1919 Tax Account.

The rates on the rolls were in accordance with the by-laws. The Debenture, County and General Town requirements are included in one rate instead of a separate rate being struck for each.

TAX ARREARS.- Exhibits #4 to 10 inclusive attached give details of the unpaid taxes for the years 1914 to 1920 inclusive as at December 31, 1921.

Exhibit #11 attached shows the balance unpaid for the year 1921 as at December 31, 1921. The details of these are shown at the back of the Collector's roll for that year.

The tax arrears have not been recorded in a Tax Arrears book, as should be done each year by the Treasurer after the roll is "returned" by the Collector.

As there are still some unpaid taxes for the year 1914 and following years, the provisions of the Municipal Act with reference to Tax Sales have not been complied with.

COURT OF REVISION MINUTES.- The respective Chairmen have not signed the Court of Revision Minutes.

Exhibit #12 is a list of abatements on the 1914, 1916 and 1917 Rolls which were not authorized in the Minutes.

The abatements and revisions shown on the minutes were properly recorded on the rolls.

BY-LAWS.- When commencing the inquiry it was found that the By-Law book had not been written up and indexed for some time. This has since been brought up-to-date by the Clerk.

The original by-laws #1183 to 1251 inclusive were on file in the Clerk's office. A few of these were not completed by the Mayor's signature and the Corporation's seal.

CASH BOOK RECEIPTS.- In only a few cases did the Treasurer produce stubs of receipts issued for money received by him for rents, etc.

The receipts for Licenses, Dog Tags, Poll Taxes and fines were verified from books kept by the Clerk, Chief of Police and Magistrate Floyd.

The Treasurer did not produce carbon copies of his deposit slips.

In several of the months for the years 1920 and 1921 the money deposited in the bank did not equal the amounts entered in the cash book as received by the Treasurer. These shortages total \$698.34 and are shown in detail on exhibit #13 attached. The Treasurer's attention was directed to these shortages but he did not give any satisfactory explanation.

The License Books show some licenses issued for which there is no record in the cash book of the money having been received, and there was one dog tag sale not recorded. These total \$32.00 and are shown in detail on exhibit #14 attached. The Clerk and Chief of Police state the money was received and handed by them to the Treasurer.

The cash book for December 1921 records \$25.00 received from Fred Slade and \$25.00 received from A. J. Armstrong. These were for rent of the Town Hall for two political meetings held about that time. Another political meeting was held the same time, which I am informed was held in the Court Room for which there was no charge.

The receipts for the year 1919 include an item "Savings account \$4,321.02". This was the proceeds from the sale of an old school site purchased sometime previously from the School Board for \$3,400.00. By-law #1013 authorized this purchase. The Town is paying the School Board for this site by liquidating each year for twenty years \$170.00 of the Board's debenture liability. This has been done each year to date. At December 31, 1921 the Town still owed the Board \$1,970.00 as shown on statements attached.

In the years 1920 and 1921 the cash book records receipts from various persons for "debenture and interest". These receipts total \$47,783.66 and are



In the cash book and the Treasurer has not reported them to be now on hand. Exhibit 28 attached is a detail list of these cheques, the total of which equals the shortage of the 1919 Tax Account.

The rates on the rolls were in accordance with the by-laws. The Debenture, County and General Town repayments are included in one rate instead of a separate rate being shown for each.

TAX ARREARS. - Exhibits 44 to 49 inclusive attached give details of the unpaid taxes for the years 1914 to 1920 inclusive as at December 31, 1921. Exhibit 51 attached shows the balance unpaid for the year 1921 as at December 31, 1921. The details of these are shown at the back of the Collector's roll for that year.

The tax arrears have not been recorded in a Tax Arrears book, as shown by the Treasurer after the roll is "returned" by the Collector. As there are still some unpaid taxes for the year 1914 and following years, the provisions of the Municipal Act with reference to Tax Sales have not been complied with.

COURT OF REVISION MINUTES. - The respective Chairmen have not signed the Court of Revision Minutes.

Exhibit 52 is a list of statements on the 1914, 1915 and 1919 Rolls which were not authorized in the Minutes.

The statements and revisions shown on the minutes were properly recorded on the rolls.

BY-LAWS. - When commencing the inquiry it was found that the By-Law book had not been written up and indexed for some time. This has since been brought up-to-date by the Clerk.

The original by-laws 1915 to 1921 inclusive were on file in the Clerk's office. A few of these were not completed by the Mayor's signature and the Corporation's seal.

CASH BOOK RECEIPTS. - In only a few cases did the Treasurer produce copies of receipts issued for money received by him for taxes, etc.

The receipts for licenses, Dog Taxes, Poll Taxes and fines were verified from books kept by the Clerk, Chief of Police and Magistrate Floyd.

The Treasurer did not produce carbon copies of his deposit slips.

In several of the months for the years 1920 and 1921 the money deposited in the bank did not equal the amounts entered in the cash book as received by the Treasurer. These shortages total \$898.34 and are shown in detail on exhibit 53 attached. The Treasurer's attention was directed to these shortages but he did not give any satisfactory explanation.

The license books show some licenses issued for which there is no record in the cash book of the money having been received, and there was one dog tag sale not recorded. These total \$32.00 and are shown in detail on exhibit 54 attached. The Clerk and Chief of Police state the money was received and handed by them to the Treasurer.

The cash book for December 1921 records \$25.00 received from Fred Blake and \$25.00 received from A. J. Armstrong. There were for rent of the Town Hall for two political meetings held about that time. Another political meeting was held the same time, which I am informed was held in the Court Room for which there was no charge.

The receipts for the year 1919 include an item "Bavaria account" \$4,281.05. This was the proceeds from the sale of an old school site purchased sometime previously from the School Board for \$5,400.00. By-law 1913 authorized this purchase. The Town is paying the School Board for this site by liquidating each year for twenty years \$170.00 of the Board's debenture liability. This has been done each year to date. At December 31, 1921 the Town still owed the Board \$1,970.00 as shown on statements attached.

In the years 1920 and 1921 the cash book records receipts from various persons for "debenture and interest". These receipts total \$47,735.33 and are



shown in detail on exhibit #15 attached.

These receipts are the proceeds from the sale of Langslow-Fowler debentures which were sold locally by Mr. W. W. Hooey, the 1919 Chairman of the Finance Committee, and the Treasurer, the latter collecting the money.

There is no resolution on the Council Minutes authorizing the sale of these debentures or setting the price at which they were to be sold. Evidence has been produced, however, to show that this matter was discussed by the Council and that the sale of these debentures was left in the hands of Mr. Hooey and the price was to be what would yield the purchaser  $6\frac{1}{2}\%$  on the investment. An advertisement to this effect was inserted in the local papers, which read as follows,-

"For Sale"  
 "Town of Cobourg"  
 "6% Bonds"  
 "Due first of October 1921 to 1940"  
 "Interest payable Semi-Annually"  
 "Denominations: \$1,000., \$500. and  
 odd amounts"  
 "Price to yield  $6\frac{1}{2}$  per cent."  
 "Apply to"  
 "Edward Doody"  
 "Town Treasurer"

Exhibit #15 attached shows in each case what the yield  $6\frac{1}{2}\%$  should amount to and the accrued interest to date of the purchase.

It will be seen from this list that the Town Sinking Fund purchased two of these debentures. There were two sinking fund cheques issued, one for \$1,231.60 and another for \$1,615.55. These cheques were drawn payable to "Town of Cobourg or bearer" and were endorsed "Edward Doody", being deposited to his personal account. The Cash book shows \$2,760.39 received from sinking fund, whereas Edward Doody issued to the Town his own cheque or cheques for this amount which is \$86.76 short of the original amount.

In order to verify the other debenture receipts the Treasurer was requested to produce copies of statements rendered to the purchasers. This, he stated he could not do, neither could he prepare a detail statement of the amounts paid. I have seen, however, on a file in his office, with one exception statements made out to each purchaser "In account with the Town of Cobourg" for the amount to yield  $6\frac{1}{2}\%$  and accrued interest.

In view of the above facts and conditions I addressed a letter to the Treasurer on July 27th, 1922 requesting a detailed list showing the date of purchase, name and address of each purchaser and the amount paid by each purchaser. In addition to this I addressed to each purchaser as shown in the cash book a letter requesting them to advise me what amount they paid for the debenture which they purchased.

Up to date an answer has not been received from the Treasurer or all of the purchasers. Exhibit #15A shows the amounts paid by the purchasers as per letters received from them. This exhibit also shows to what extent each purchaser paid in excess of the amount which should have been paid to yield them  $6\frac{1}{2}\%$  on their investment as shown on exhibit #15; as well as the amount that each purchaser paid in excess of the amount entered in the cash book. I consider that these former amounts are a liability of the Town to the purchasers. This liability and the shortage may be further increased when answers are received from every purchaser.

In connection with the information received from the various purchasers, they have, in some cases forwarded me the cancelled cheque. Particulars of how the cheques were drawn and endorsed are given on exhibit 15A attached.

In the case of the purchase made by F. M. Field, K.C. there was a deduction of "1% commission" off his account. This was in addition to the amount retained by the Treasurer as shown on Exhibit 15A.

In connection with the sale of these debentures your attention is directed to the fact that in the first case tenders were invited for the purchase of these debentures together with another issue of \$25,000.00. Messrs. Wood, Gundy's offer of \$94.77 was accepted, but when the By-law was forwarded to them



shown in detail on exhibit 115 attached.  
These receipts are the proceeds from the sale of Langlois-Lowell  
debentures which were sold locally by Mr. W. W. Hooley, the 1918 Chairman of the  
Finance Committee, and the Treasurer, the latter collecting the money.  
There is no resolution on the Council Minutes authorizing the sale  
of these debentures or setting the price at which they were to be sold. Exhibit  
once has been produced, however, to show that this matter was discussed by the  
Council and that the sale of these debentures was left in the hands of Mr. Hooley  
and the price was to be what would yield the purchase price on the investment.  
An advertisement to this effect was inserted in the local papers, which read as  
follows:-

"For Sale"  
"Town of Cobourg"  
"6 1/2 Bonds"  
"Due first of October 1921 to 1940"  
"Interest payable Semi-Annually"  
"Denominations: \$1,000., \$500. and  
odd amounts"  
"Price to yield 5 1/2 per cent."  
"Apply to"  
"Edward Doody"  
"Town Treasurer"

Exhibit 115 attached shows in each case what the yield 5 1/2 should  
amount to and the accrued interest to date of the purchase.  
It will be seen from this list that the Town sinking fund purchased  
two of these debentures. There were two sinking fund cheques issued, one for  
\$1,231.50 and another for \$1,515.50. These cheques were drawn payable to "Town  
of Cobourg or bearer" and were endorsed "Edward Doody", being deposited to his  
personal account. The Cash book shows \$2,747.00 received from sinking fund,  
whereas Edward Doody issued to the Town his own cheque or cheques for this amount  
which is \$26.75 short of the original amount.

In order to verify the other debenture receipts the Treasurer was  
requested to produce copies of statements rendered to the purchasers. This, he  
stated he could not do, neither could he prepare a detail statement of the  
amounts paid. I have seen, however, on a file in his office, with one exception  
statements made out to each purchaser "in account with the Town of Cobourg" for  
the amount to yield 5 1/2 and accrued interest.  
In view of the above facts and conditions I addressed a letter to the  
Treasurer on July 27th, 1922 requesting a detailed list showing the date of  
purchase, name and address of each purchaser and the amount paid by each purchaser.  
In addition to this I addressed to each purchaser as shown in the cash book a  
letter requesting them to advise me what amount they paid for the debenture which  
they purchased.

Up to date an answer has not been received from the Treasurer or all  
of the purchasers. Exhibit 116 shows the amounts paid by the purchasers as  
per letters received from them. This exhibit also shows to what extent each  
purchaser paid in excess of the amount which should have been paid to yield them  
5 1/2 on their investment as shown on exhibit 115; as well as the amount that each  
purchaser paid in excess of the amount entered in the cash book. I consider  
that these former amounts are a liability of the Town to the purchasers. This  
liability and the shortage may be further increased when answers are received  
from every purchaser.

In connection with the information received from the various purchasers  
they have, in some cases forwarded me the cancelled cheques. Particulars of how  
the cheques were drawn and endorsed are given on exhibit 117 attached.  
In the case of the purchase made by E. M. Field, M.C. there was a  
deduction of "1 1/2 commission" off his account. This was in addition to the amount  
retained by the Treasurer as shown on exhibit 118.  
In connection with the sale of these debentures your attention is  
directed to the fact that in the first case tenders were invited for the purchase  
of these debentures together with another issue of \$25,000.00. Messrs. Wood,  
Gundy's offer of \$44.75 was accepted, but when the by-law was forwarded to them



for inspection, they took exception to same and refused to carry out their bid with reference to the Langslow-Fowler debentures. It was then that Mr. Hooley undertook to sell these debentures locally with the assistance of the Treasurer.

The Treasurer claims that he was entitled to a commission for the sale of all of these debentures, and in putting through the transactions as above, he deducted his commission from the amount "paid by the purchaser". The Treasurer also claims that the town received a Surplus of \$374.02 over Wood, Gundy's bid, and has submitted a memorandum exhibit #15B showing his calculations.

It will be seen from the exhibit that the Treasurer has included accrued interest in each amount, which in the case of Wood, Gundy's amount is only an estimate. Eliminating the accrued interest from each amount it will be seen that the Town received \$92.16 less than the amount of Wood, Gundy's offer.

Upon examining the cash book receipt records for the 1922 period it was found that the cash book was balanced off at June 30, 1922 and a bank balance of \$279.15 carried forward to July. The examination, however, revealed some receipts which had not been entered, and also that the bank deposit total for the six months exceeded the cash receipts. Upon calling this to the attention of the Treasurer he entered the additional receipts in the cash book prior to June 30th, 1922 which left a cash balance of \$62.85 in addition to the bank balance. These items are,-

Pavilion account re Bryant Press	\$40.00
Fines	10.60
Licenses	15.00
H. R. Langslow, 1921 Tax cheque	272.55

There was also a record of a livery license issued to B. Coyle for \$15.00. This cash has not been entered as a receipt as the Treasurer claims that he has not received the money. Mr. Coyle was written to and replied enclosing a copy of the license on the bottom of which Mr. Doody acknowledged receiving the \$15.00. This amount therefore is shown on exhibit #1 as a shortage.

When checking up Police Magistrate Floyd's records to verify the fines received he exhibited receipts which had been received from the Treasurer. These were numbered receipts from the Town receipt book in the Treasurer's office. In looking up this book, however, it was found that the stubs had not been filled out. In fact there are many receipts missing from this book and the stubs are blank. This indicates that the Treasurer has been issuing receipts and not keeping stub copies.

The facts as revealed would indicate that the Treasurer has not been depositing in the town bank account all town monies received by him and I do not consider that he has been keeping the town money entirely separate from his own Cash. This is contrary to Section 225 of the Municipal Act which enacts as follows,-

"The Treasurer shall open an account in the  
 "Name of the Corporation in such of the  
 "Chartered banks of Canada or at such other  
 "Place of deposit as approved by the Council  
 "And shall deposit to the credit of such an  
 "Account all money received by him on account  
 "of the Corporation, and he shall keep the  
 "Money of the Corporation entirely separate  
 "From his own money.

CASH BOOK PAYMENTS, - Exhibit #16 and #37 are lists of payments entered in the cash book, for which vouchers were not produced.

Exhibit #18 and #38 are lists of payments entered in the cash book which are not authorized in the Council minutes.

You will observe on exhibit #16 that there are four "payroll" items. The cheques for these amounts were made payable to "Cash" or "Treasurer" and one of these cheques is now missing.

The entries in the cash book with regard to debenture principal and interest payments are in most cases entered as one amount. There was no



For inspection, they took exception to same and refused to carry out their bid with reference to the Langley-Lewis debentures. It was then that Mr. Hodge undertook to sell these debentures locally with the assistance of the Treasurer. The Treasurer claims that he was entitled to a commission of 1% on the sale of all of these debentures, and in putting through the transactions as above, he deducted his commission from the amount "paid by the purchaser". The Treasurer also claims that the town received a surplus of \$374.02 over Wood, Gundy's bid, and has submitted a memorandum exhibit 1133 showing his calculation. It will be seen from the exhibit that the Treasurer has included accrued interest in each amount, which in the case of Wood, Gundy's amount is only an estimate. Eliminating the accrued interest from each amount it will be seen that the town received \$32.15 less than the amount of Wood, Gundy's offer. Upon examining the cash book receipt records for the 1922 period it was found that the cash book was balanced off at June 30, 1922 and a bank balance of \$279.15 carried forward to July. The examination, however, revealed some receipts which had not been entered, and also that the bank deposit total for the six months exceeded the cash receipts. Upon calling this to the attention of the Treasurer he entered the additional receipts in the cash book prior to June 30th, 1922 which left a cash balance of \$28.85 in addition to the bank balance. These items are:-

\$40.00	Pavilion account re Bryant Press
10.00	King
15.00	Lichner
\$72.55	H. R. Langshaw, 1921 tax charges

There was also a record of a livery license issued to R. Goyls for \$15.00. This cash has not been entered as a receipt as the Treasurer claims that he has not received the money. Mr. Goyls was written to and replied enclosing a copy of the license on the bottom of which Mr. Goyls acknowledged receiving the \$15.00. This amount therefore is shown on exhibit 11 as a receipt. When checking up Police Magistrate Goyls's records to verify the times received he exhibited receipts which had been received from the Treasurer. These were numbered receipts from the town receipt book in the Treasurer's office. In looking up this book, however, it was found that the stubs had not been filled out. In fact there are many receipts missing from this book and the stubs are blank. This indicates that the Treasurer has been keeping receipts and not keeping stub copies. The facts as revealed would indicate that the Treasurer has not been depositing in the town bank account all town monies received by him and I do not consider that he has been keeping the town money entirely separate from his own cash. This is contrary to Section 225 of the Municipal Act which enacts as follows:-

"The Treasurer shall open an account in the name of the Corporation in each of the Chartered banks of Canada or at such other place of deposit as approved by the Council. And shall deposit to the credit of such an account all moneys received by him on account of the Corporation, and he shall keep the money of the Corporation entirely separate from his own money."

CASH BOOK PAYMENTS - Exhibit 115 and 117 are lists of payments entered in the cash book, for which vouchers were not produced. Exhibit 115 and 117 are lists of payments entered in the cash book which are not authorized in the Council minutes. You will observe on exhibit 115 that there are four "payroll" items. The cheques for these amounts were made payable to "Cash" or "Treasurer" and one of these cheques is now missing. The entries in the cash book with regard to debenture principal and interest payments are in most cases entered as one amount. There was no



evidence that these had been separated at the end of each year, nor that the payments had been reconciled with the requirements. The 1921 payments included a coupon for the Town of Oshawa and the voucher filed away. This has since been handed to the Bank and credited to the Town of Cobourg.

In the years 1920, 1921 and 1922 payments were made to the firm of Geo. Plunkett & Son. I have been advised that Councillor Arnold J. Plunkett is a member of this firm. In this connection Section 53 Subsection P of the Municipal Act enacts as follows,-

"The following shall not be eligible to be elected

"A member of the Council or be entitled to sit or

"vote thereon,-

"A person having himself or by or with or through

"another an interest in any contract with the corp

"oration or with any commission or person acting for

"the Corporation or in any contract for the supply

"of goods or materials to a contractor for which the

"Corporation pays or is liable directly or indirectly

"to pay or which is subject to the control or super-

"vision of the Council or any officer of the corpora-

"tion, or who has an unsatisfied claim for goods or

"materials."

The disbursements for the year 1920 include five N. S. F. tax cheques totalling \$221.86 per exhibit #17 attached. These cheques were not subsequently entered as receipts and are therefore treated as a shortage.

In the year 1919 the Town purchased a fire apparatus for \$3,692. The payments for this purchase were authorized in the Minutes. The amount, however, was not provided for in the estimates, nor was a by-law passed authorizing the purchase as required by section 398, sub-section 15 of the Municipal Act, which reads as follows,-

"By-laws may be passed by the Council of all

"Municipalities,-

"For purchasing or renting for a term of years

"or otherwise fire engines, fire apparatus and

"fire appliances and their appurtenances".

In this connection also section 289, sub-section 1 enacts as follows,-

"Except where otherwise provided for by this or any

"other act a corporation shall not incur any debt

"the payments for which is not provided for in the

"estimates for the current year, unless a by-law of

"Council authorizing it has been passed with the

"assent of the electors.

The Council minutes of the meeting held February 6th, 1922 authorize a payment of \$981.55 to Geo. Greer & Sons, whereas \$480.03 was paid to Geo. Greer & Sons and \$501.52 was paid to Geo. Plunkett & Son.

DEBENTURE LIABILITY, - Exhibit #19 attached is a summary showing the debenture liability as at December 31, 1921.

PROPERTY DEEDS, - Exhibit #20 is a detail list of the property deeds in the hands of the Clerk. He was unable to produce deeds for the Town Hall property.

INSURANCE, - Insurance Policies were examined and found to be correct. The 1921 and 1922 Renewal Receipts for Edward Doody's bond were missing.

REVENUE ACCOUNT, - Exhibit #21 attached gives in detail in comparative form the income and expenditure for the years 1919, 1920 and 1921 as prepared by me from the records produced.

It will be observed that in the years 1919 and 1920 the expenditure exceeded the income by a considerable amount. This would indicate that the Councils of those years had expended more than was provided for in the estimates,



evidence that there had been reported at the end of each year, nor that the payments had been reconciled with the requirements. The 1921 payments included a coupon for the Town of Ottawa and the voucher filed away. This has since been handed to the Bank and credited to the Town of Ottawa.

In the years 1920, 1921 and 1922 payments were made to the firm of Geo. Finkbeiner & Son. I have been advised that Comptroller Arnold J. Finkbeiner is a member of this firm. In this connection Section 22 Subsection 2 of the Municipal Act enacts as follows:-

- "The following shall not be eligible to be elected
- "A member of the Council or be entitled to sit or
- "Vote thereon,-
- "A person having himself or by or through
- "Another an interest in any contract with the corp-
- "oration or with any commission or person acting for
- "The Corporation or in any contract for the supply
- "Of goods or materials to a contractor for which the
- "Corporation pays or is liable directly or indirectly
- "To pay or which is subject to the control or manag-
- "ement of the Council or any officer of the corpora-
- "tion, or who has an unextinguished claim for goods or
- "materials."

The disbursements for the year 1920 include five H. B. F. tax cheques totalling \$231.88 per exhibit 417 attached. These cheques were not subsequently entered as receipts and are therefore treated as a shortage.

In the year 1919 the Town purchased a fire apparatus for \$3,692. The payments for this purchase were authorized in the Minutes. The amount, however, was not provided for in the estimates, nor was a by-law passed authorizing the purchase as required by section 398, sub-section 15 of the Municipal Act, which reads as follows:-

- "By-laws may be passed by the Council of all
  - "Municipalities,-
  - "For purchasing or renting for a term of years
  - "or otherwise fire engines, fire apparatus and
  - "fire appliances and their appurtenances."
- In this connection also section 399, sub-section 1 enacts as follows:-

- "Except where otherwise provided for by this or any
- "other act a corporation shall not incur any debt
- "the payments for which is not provided for in the
- "estimates for the current year, unless a by-law of
- "Council authorizing it has been passed with the
- "assent of the electors."

The Council minutes of the meeting held February 25th, 1922 authorize a payment of \$931.88 to Geo. Greer & Sons, whereas \$680.00 was paid to Geo. Greer & Sons and \$251.88 was paid to Geo. Finkbeiner & Son.

DEBENTURE LIABILITY. - Exhibit 419 attached is a summary showing the debenture liability as at December 31, 1921.

PROPERTY TAXES. - Exhibit 420 is a detail list of the property taxes in the hands of the Clerk. He was unable to produce goods for the Town Hall property.

INSURANCE. - Insurance Policies were examined and found to be correct. The 1921 and 1922 Renewal Receipts for Edward Doohey's bond were missing.

REVENUE ACCOUNT. - Exhibit 421 attached gives in detail in comparison five years the income and expenditures for the years 1919, 1920 and 1921 as prepared by me from the records presented.

It will be observed that in the years 1919 and 1920 the expenditures exceeded the income by a considerable amount. This would indicate that the Councils of those years had expended more than was provided for in the estimates.



which is contrary to section 289, subsection 1 of the Municipal Act referred to previously in this report.

BALANCE SHEETS.- Taking as a starting point, the auditors report of December 31, 1918 I have prepared from the records, exhibit #22 attached showing the Cash Assets and Immediate Liabilities, also exhibit #23 showing the permanent assets and debenture liabilities all as at December 31, 1921. The exhibit #22 shows that the liabilities exceed the assets by \$6,582.33. This amount should be provided for in next year's estimates.

SINKING FUND.- With the exception of the savings bank pass book, there were no complete records of the sinking fund transactions.

The bank pass book entries were verified by reference to the debentures and bonds, which were examined at the bank.

Exhibit #24 and #25 attached give details of the sinking fund securities and show the balance as at December 31, 1921.

LOCAL IMPROVEMENTS.- Since no local improvements register has been kept it was impossible to verify the correctness of the amounts entered as such on the collector's roll.

In the year 1921 sidewalks were constructed on William, Clare and Green Streets as local improvements. The cost of this work has been carried forward as a prepaid charge as the Clerk informs me that it is the intention of the Council to construct additional walks in the year 1922, for which debentures will be issued as provided for by section 8, sub-section 2 of the Local Improvement Act.

PARKS PAVILION.- The minutes of the Council meeting held June 6, 1919 recorded the following resolution,-

"Be it resolved that this Council endorse the action  
"of the Streets and Parks Committee to go ahead and  
"build a pavilion in the Town Park according to the  
"plan submitted".

"That whereas the Parks Committee has been petitioned  
"by a certain number of ratepayers to build a pavilion  
"in the Town and have contributed \$2,500.00 towards  
"the erection of same".

In connection with the above mentioned contribution only \$2,000.00 is recorded as having been received which I am informed is the correct amount.

By-law #1245 which was passed by the Council on May 16, 1921 enacts as follows,-

"The Corporation of the Town of Cobourg enacts that from  
"and after the passing of this By-law all of the powers  
"which are by the Public Parks Act conferred on Boards  
"of Park Management shall be exercised by the Council of  
"the Town of Cobourg within the territorial jurisdiction  
"of the said Corporation."

This is provided for by section 398, sub-section 32 which enacts as follows,-

"By-laws may be passed by Council for acquiring land and  
"for establishing and laying out public parks, squares,  
"etc. in the Municipality, and where there is no Board  
"of Parks Management, for exercising all, or any of  
"these powers, which are by the Public Parks Act conferred  
"on Boards of Park Management."

The permission of the Ontario Railway and Municipal Board has not yet been received to operate a dance hall and canteen.

The 1919 Parks Committee erected a pavilion at the Park and made arrangements with Messrs. Huycke & Moll to operate dances and a canteen on their behalf. By this arrangement Messrs. Huycke & Moll were to receive \$10.00 each per week and 75% of the canteen profits (out of which they had to purchase supplies and pay extra help.) The Town was to receive 25% of the profits (out of which they were to pay the orchestra and maintenance of the building) and all



which is contrary to section 238, subsection 1 of the Municipal Act referred to previously in this report.

BALANCE SHEET. - Taking as a starting point, the Auditor's report of December 31, 1915 I have prepared from the records, exhibit #22 attached showing the Cash Assets and Immediate Liabilities, also exhibit #23 showing the permanent assets and deferred liabilities all as at December 31, 1915. The exhibit #22 shows that the liabilities exceed the assets by \$6,882.35. This amount should be provided for in next year's estimates.

SINKING FUND. - With the exception of the savings bank pass book, there were no complete records of the sinking fund transactions. The bank pass book entries were verified by reference to the deb-entures and bonds, which were examined at the bank. Exhibit #24 and #25 attached give details of the sinking fund securities and show the balance as at December 31, 1915.

LOCAL IMPROVEMENTS. - Since no local improvements register has been kept it was impossible to verify the correctness of the amounts entered as such on the collector's roll. In the year 1915 sidewalks were constructed on William, Clara and Green Streets as local improvements. The cost of this work has been carried forward as a prepaid charge as the Clerk informs me that it is the intention of the Council to construct additional walks in the year 1916, for which debentures will be issued as provided for by section 8, sub-section 2 of the Local Improvements Act.

PARKS PAVILION. - The minutes of the Council meeting held June 5, 1915 recorded the following resolution: -  
"Be it resolved that this Council endorse the action of the Streets and Parks Committee to go ahead and build a pavilion in the Town Park according to the plan submitted."  
"That whereas the Parks Committee has been petitioned by a certain number of ratepayers to build a pavilion in the Town and have contributed \$2,500.00 towards the erection of same."  
In connection with the above mentioned contribution only \$2,000.00 is recorded as having been received which I am informed is the correct amount. By-law #1245 which was passed by the Council on May 16, 1915 amends as follows:-

"The Corporation of the Town of Cobourg assets that from and after the passing of this By-law all of the powers which are by the Public Parks Act conferred on Boards of Park Management shall be exercised by the Council of the Town of Cobourg within the territorial jurisdiction of the said Corporation."  
This is provided for by section 238, sub-section 32 which amends as follows:-

"By-laws may be passed by Council for acquiring land and for establishing and laying out public parks, squares, etc. in the Municipality, and where there is no Board of Park Management, for exercising all, or any of these powers, which are by the Public Parks Act conferred on Boards of Park Management."

The permission of the Ontario Railway and Municipal Board has not yet been received to operate a dance hall and canteen. The 1915 Parks Committee erected a pavilion at the Park and made arrangements with Messrs. Haycock & Moll to operate a dance and a canteen on their behalf. By this arrangement Messrs. Haycock & Moll were to receive \$10.00 each per week and 75% of the canteen profits (out of which they had to purchase supplies and pay extra help). The Town was to receive 25% of the profits (out of which they were to pay the expenses and maintenance of the building) and 25%



the dance receipts.

In the year 1920 the same arrangements were made.

In the year 1921 new arrangements were made whereby Huycke & Moll paid the Town 15% of the gross receipts from the canteen and all the dance receipts. The town was still to pay the orchestra and maintain the buildings.

The Parks Committee did not keep minutes of the business transacted at their meetings, and with the exception of the resolution and by-law referred to above the minutes of the Council meetings do not deal with the pavilion transactions.

The above arrangements were explained to me by Mr. Ewing, the Clerk, (who acted as Treasurer of the Pavilion fund for the years 1919, 1920 and 1921) and were confirmed by Messrs. Huycke & Moll and Mr. Staples the 1919, 1920 and 1921 Chairman of the Parks Committee.

Mr. Ewing kept a cash book showing the monies received from Messrs. Huycke & Moll. All disbursements were made by cheque. The receipts have been verified by reference to Messrs. Huycke & Moll's book. There is not, however, any original record of the tickets redeemed and cancelled, nor of the tickets issued. Messrs. Huycke & Moll's book records the numbers of the tickets sold and the amount of the daily receipts.

The details of the receipts and disbursements are given on exhibits #28 to #33 inclusive.

The disbursements were not all supported by vouchers, these are listed on exhibits #34, 37 and 38 attached.

As stated above there were no minutes. There was, therefore, no authorization for the disbursements.

In addition to the ticket receipts Messrs. Huycke & Moll's book recorded purchases of supplies. The vouchers for the transactions of the years 1919 and 1920 are missing, but the vouchers for the 1921 transactions were produced, from which have been prepared exhibits #40, 41 and 42 showing the nature, quantities and amounts of supplies purchased for this year, together with a summary of the receipts and disbursements.

In the year 1922 new arrangements were made with Mr. McIntosh to manage the pavilion.

A detail record is now being kept of the tickets issued and Mr. McIntosh furnished a record of the tickets sold. There is not, however, a record of the tickets redeemed and cancelled.

Mr. Doody, who is now keeping the pavilion records, submitted a working memorandum in which the following provision is made with regard to redeemed and cancelled tickets,-

"The checks or tickets shall be deposited

"as exchanged for commodities or dancing

"rights in suitable locked hoppers provided

"by the Parks Committee and said hoppers

"shall be emptied by the Parks Committee."

Up-to-date Mr. McIntosh has himself been emptying the hoppers and disposing of the redeemed tickets but not under the supervision of the Parks Committee.

According to the memorandum referred to above the Parks Manager is required to make returns of his receipts at the end of each month. The operations for this season were commenced on May 24th and the Parks Manager made his first cash return to the Treasurer on June 10th, and in July the receipts for June. The attached statements of receipts represent the May takings only.

The disbursements were not authorized by minutes, in fact, there was no evidence to show that the 1922 Committee are recording the proceedings of their meetings in minutes.

The disbursements included \$40.00 for the Bryant Press. This amount was also included in the disbursements of the Town proper. The pavilion cheque was made payable to the Town of Cobourg and had been cashed but was not entered as a receipt in the Town proper books until I brought it to the attention of the Treasurer.

Exhibit #34 attached shows in comparative form the income and expenditure of the pavilion for the three periods operated at December 31, 1921.



Expenditure of the pavilion for the three periods operated at December 31, 1921. Exhibit 44 attached shows in comparative form the income and

as a receipt in the Town proper books until I brought it to the attention of the was made payable to the Town of Cobourg and had been cashed but was not entered was also included in the disbursements of the Town proper. The pavilion charges The disbursements included \$40.00 for the August Fairs. This amount no evidence to show that the 1922 Committee are recording the proceedings of their meetings in minutes.

The disbursements were not authorized by minutes, in fact, there was The attached statements of receipts represent the May Fairings only. each return to the Treasurer on June 10th, and in July the receipts for June. for this season were commenced on May 24th and the Parks Manager made his first required to make returns of his receipts at the end of each month. The operation According to the memorandum referred to above the Parks Manager is disposing of the redeemed tickets but not under the supervision of the Parks Committee.

Up-to-date Mr. McIntosh has himself been emptying the boppers and "shall be emptied by the Parks Committee." "by the Parks Committee and said boppers" "rights in suitable boppers provided" "as exchanged for commodities or dancing" "The tickets or tickets shall be deposited" "as exchanged for commodities or dancing" "rights in suitable boppers provided" "by the Parks Committee and said boppers" "shall be emptied by the Parks Committee."

Mr. Doody, who is now keeping the pavilion records, submitted a working memorandum in which the following provision is made with regard to red- of the tickets redeemed and cancelled. A detail record is now being kept of the tickets issued and Mr. McIntosh furnished a record of the tickets sold. There is not, however, a record manage the pavilion. In the year 1922 new arrangements were made with Mr. McIntosh to with a summary of the receipts and disbursements.

nature, quantities and amounts of supplies purchased for this year, together produced, from which have been prepared exhibits 40, 41 and 42 showing the 1919 and 1920 are missing, but the vouchers for the 1921 transactions were recorded purchases of supplies. The vouchers for the transactions of the years In addition to the ticket receipts Messrs. Huyke & Moll's book authorized for the disbursements. As stated above there were no minutes. There was, therefore, no listed on exhibits 34, 37 and 38 attached.

The disbursements were not all supported by vouchers, these are \$23 to \$33 inclusive. The details of the receipts and disbursements are given on exhibits and the amount of the daily receipts. Messrs. Huyke & Moll's book records the numbers of the tickets sold any original record of the tickets redeemed and cancelled, nor of the tickets verified by reference to Messrs. Huyke & Moll's book. There is not, however, Huyke & Moll. All disbursements were made by cheque. The receipts have been Mr. Bwing kept a cash book showing the monies received from Messrs. 1921 Chairman of the Parks Committee.

and were confirmed by Messrs. Huyke & Moll and Mr. Staples the 1919, 1920 and (who acted as Treasurer of the Pavilion from the years 1919, 1920 and 1921) The above arrangements were explained to me by Mr. Bwing, the Clerk, transactions. to above the minutes of the Council meetings do not deal with the pavilion at their meetings, and with the exception of the resolution and by-law referred The Parks Committee did not keep minutes of the business transacted receipts. The town was still to pay the orchestra and maintain the buildings. paid the Town 15% of the gross receipts from the casino and all the dance In the year 1921 new arrangements were made whereby Huyke & Moll In the year 1920 the same arrangements were made.

the dance receipts.



The net surplus at this date was \$3,206.31, after having distributed \$900.00 to the Town proper.

Exhibit #35 attached shows the Pavilion Assets and Liabilities as at June 30th, 1922 for the periods up to December 31, 1921. It will be observed that \$4,593.08 of the cost to date has been contributed out of the General funds of the Town and \$3,206.31 from the profits of operation. These figures do not include the cost of the land.

In the year 1921 the Council passed a By-law #1240 to expropriate lots known as Johnston Lots.

Section 322, sub-section 1 of the Consolidated Municipal Act enacts as follows,-

"The Council of every Corporation may pass by-laws for  
"acquiring or expropriating any land required for the  
"purpose of the Corporation and for erecting buildings  
"thereon, and may sell or otherwise dispose of same when  
"no longer required."

I have carried the cost of these lots as a Prepaid charge on the balance sheets as I understand that it is the intention of the Council to issue debentures for the cost of same, together with the cost of the Arlington lots, when the arbitration now taking place settles the price.

CO-OPERATION, - In the course of this inquiry I was impressed with the lack of co-operation between the Treasurer, Clerk, Solicitor and Members of the Town Council. I consider that this condition of affairs is very detrimental to the Town, and that the Ratepayers are not receiving the service that they are entitled to expect.

EXAMINATION, - All of the shortage referred to above were on several occasions brought to the attention of the Treasurer, who was unwilling to furnish all the information desired, and more than once made the statement that he was aware of other discrepancies, but that he did not consider himself obliged to give explanations.

In view of these conditions I deemed it advisable to exercise the power conferred on me by this commission to summon the several parties interested to be examined under oath.

These several matters were brought to the attention of the Council in an interim report, which I submitted to them, and which accompanies this report.

Upon the instructions of the Council the Mayor instructed the Town Solicitor, Mr. F. M. Field, K. C., to co-operate with me in conducting this examination. I do not consider, however, that Mr. Field gave me the fullest co-operation.

A copy of the evidence taken at this examination accompanies this report.

ACCOUNTING SYSTEM, - The following books and records are not being operated by the several Town officials,-

Tax Collector 1. Carbon copy receipt book, numbered by the printer.  
2. Daily record of tax receipts.

Clerk 1. Loose Leaf by-law book.  
2. Insurance Register.  
3. Local Improvement Register.

Treasurer 1. Carbon copy receipt book, numbered by the printer.  
2. Deposit slips in duplicate showing full details.  
3. Tax Arrears Register.  
4. Ledger.



The net surplus at this date was \$3,208.31, after having distributed \$200.00 to the Town proper.

Exhibit 3B attached shows the Pavilion Assets and Liabilities as at June 30th, 1932 for the period up to December 31, 1931. It will be observed that \$4,282.08 of the cost to date has been contributed out of the General Funds of the Town and \$3,208.31 from the profits of operation. These figures do not include the cost of the land.

In the year 1931 the Council passed a by-law \$1250 to appropriate for known as Johnston Lake.

Section 322, sub-section 1 of the Consolidated Municipal Act enacts as follows:-

"The Council of every Corporation may pass by-law for

"acquiring or expropriating any land required for the

"purpose of the Corporation and for erecting buildings

"thereon, and may sell or otherwise dispose of same when

"no longer required."

I have carried the cost of these lots as a prepaid charge on the balance sheets as I understand that it is the intention of the Council to have debentures for the cost of same, together with the cost of the building lots, when the exhibition now taking place settles the price.

CO-OPERATION. - In the course of this inquiry I was impressed with the lack of co-operation between the Treasurer, Clerk, Collector and Members of the Town Council. I consider that this condition of affairs is very detrimental to the Town, and that the ratepayers are not receiving the service that they are entitled to expect.

EXAMINATION. - All of the shortages referred to above were on several occasions brought to the attention of the Treasurer, who was unwilling to furnish all the information desired, and more than once made the statement that he was aware of other discrepancies, but that he did not consider himself obliged to give explanations.

In view of these conditions I deemed it advisable to exercise the power conferred on me by this commission to summon the several parties interested to be examined under oath.

These several matters were brought to the attention of the Council in an interim report, which I submitted to them, and which accompanies this report.

Upon the instructions of the Council the Mayor instructed the Town Solicitor, Mr. F. M. Field, K. C., to co-operate with me in conducting this examination. I do not consider, however, that Mr. Field gave me the fullest co-operation.

A copy of the evidence taken at this examination accompanies this report.

ACCOUNTING SYSTEM. - The following books and records are not being operated by the several Town officials:-

- |   |                      |
|---|----------------------|
| 1. Carbon copy receipt book, numbered by the printer. | <u>Treasurer</u>     |
| 2. Deposit slips in duplicate showing full details.   |                      |
| 3. Tax Account Register.                              |                      |
| 4. Ledger.  |                      |
| 1. Loose last by-law book.                            | <u>Clerk</u>         |
| 2. Insurance Register.                                |                      |
| 3. Local Improvement Register.                        |                      |
| 1. Carbon copy receipt book, numbered by the printer. | <u>Tax Collector</u> |
| 2. Daily record of tax receipts.                      |                      |



5. Journal.

6. Monthly trial balance of ledger in comparative form showing actual expenditures and annual estimates.

Town Hall Caretaker

Record of time and persons using the Opera House.

Chief of Police

Records of licenses in operation.

CONCLUSION.— I desire to express my appreciation of the assistance rendered by the Mayor and several members of the Council in assisting me to secure information.

Respectfully submitted,

*Gordon H. Peters*

Chartered Accountant.  
Commissioner

P. S. Since writing the above report I have received from Mr. Doody a statement with reference to the Langslow-Fowler debentures referred to previously in this report.

Exhibit No. 15C attached is a copy of this statement.

You will observe that the items in "amount paid" column on this statement do not in every case agree with the items in the "amount paid by purchaser" column on Exhibit 15A. There is also omitted from this statement an amount for A. & T. Speer which is recorded in the Cash book as received on February 17, 1921 amounting to \$483.19.



6. Journal.  
6. Monthly trial balance of ledger  
in comparative form showing annual  
expenditures and annual estimates.

Record of time and persons using  
the Opera House.

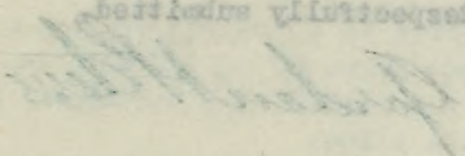
Tom Halli Carabak

Records of license in operation.

Chief of Police

CONCLUSION - I desire to express my appreciation of the assistance  
rendered by the Mayor and several members of the Council in assisting me to  
secure information.

Respectfully submitted



Chartered Accountant  
Commissioner

P. S. Since writing the above report I have received from Mr. Deedy a statement  
with reference to the Langdon-Towler debentures referred to previously  
in this report.

Exhibit No. 100 attached is a copy of this statement.

You will observe that the item in "amount paid" column on this statement  
"Do not in every case agree with the item in the "amount paid by pay-  
ee" column on Exhibit 100. There is also omitted from this statement  
an amount for A. T. Speer which is recorded in the Cash book as received  
on February 17, 1921 amounting to \$433.12.



CORPORATION OF THE TOWN OF COBOURG.SUMMARY OF AMOUNTS TO BE ACCOUNTED FOR.

Cash Receipts not deposited, Ex. #13		\$698.34
License Receipts not entered in Cash Book, Ex. #14		32.00
Tax Cheques charged back and not re-credited, Ex. #17		221.86
1919 Tax Roll shortage, Ex. #3		279.96
1920 " " " Ex. #10		645.80
1921 " " " Ex. #11		1,278.78
Total amount to be paid by purchasers of the		
Langslow-Powler debentures to yield $6\frac{1}{2}\%$ , Ex. #15	\$48,506.39	
Total entered in cash book	47,783.68	722.71
Excess amounts paid by purchasers, Ex. 15A		237.66
Total as shown on Cash Assets and Immediate		
Liabilities, Ex. #22		4,117.11
License Receipt in 1922		15.00
Thomas F. Hall		
Thomas F. Hall		
J. H. Fox		
J. H. Fox		
J. H. Fox		
E. Salansky, Jr.		
J. D. McIntosh		
J. D. McIntosh		
J. D. McIntosh		
J. D. McIntosh		
E. Salansky, Jr.		
Ben Irving		
J. H. Fox		
Thomas F. Hall		
Thomas F. Hall		
Thomas F. Hall		
Thomas F. Hall		
		<u>\$4,132.11</u>



SUMMARY OF AMOUNTS TO BE ACCOUNTED FOR.  
CORPORATION OF THE TOWN OF COBURN.

Cash Receipts not deposited, Ex. \$12	\$298.34
License Receipts not entered in Cash Book, Ex. \$14	22.00
Tax Orders charged back and not re-credited, Ex. \$17	221.32
1919 Tax Roll shortage, Ex. \$2	278.35
1920 " " " " " " " "	242.80
1921 " " " " " " " "	1,278.78

Total amount to be paid by purchasers of the	\$48,706.39
Langstaff-Powder debentures to yield 6%, Ex. \$15	27,783.66
Total entered in cash book	728.71
Excess amounts paid by purchasers, Ex. \$184	237.66

Total as shown on Cash Assets and Liabilities	4,117.13
Liabilities, Ex. \$23	18.00

License Receipts in 1922	\$4,132.11
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CORPORATION OF THE TOWN OF COBOURGPOST-DATED CHEQUES IN HANDS OF TREASURER.CORPORATION OF THE TOWN OF COBOURGCHEQUES FOR 1918 TAXES.

F. D. Pillsworth	\$15.00	
F. D. Pillsworth	17.04	
J. & M. Brown	42.15	\$74.19

CHEQUES FOR 1920 TAXES.

James McIntosh	62.40	
Ben Ewing	93.10	\$155.50

CHEQUES FOR 1921 TAXES.

Thomas F. Hall	75.00	
Thomas F. Hall	112.28	
Thomas F. Hall	81.58	
J. H. Fox	15.00	
J. H. Fox	25.00	
J. H. Fox	20.00	
W. Delaney, Jr.	80.05	
J. D. McIntosh	134.34	
J. D. McIntosh	84.11	
J. D. McIntosh	124.80	
J. D. McIntosh	102.91	
W. Delaney, Jr.	52.34	
Ben Ewing	81.90	
J. H. Fox	14.47	
Thomas F. Hall	50.00	
Thomas F. Hall	50.00	
Thomas F. Hall	75.00	
Thomas F. Hall	100.00	\$1278.78







## CORPORATION OF THE TOWN OF COBOURG.

OUTSTANDING ACCOUNTS ON 1914 TAX ROLL AT DECEMBER 31ST, 1913.

CORPORATION OF THE TOWN OF COBOURG

Roll No. 1977 A. J. Armstrong

\$5.00

1919 POST-DATED CHEQUES NOT ENTERED IN CASH BOOK.

345 Mrs. Brown

\$1.15

3214 3217 John Brown

\$5.00

McIntosh, Jas. D.

\$112.95

3188 John Bolton

\$1.00

Meehan, F. F.

50.00

1978 Mrs. E. Jov

\$5.00

Meehan, F. F.

25.00

1928 John A. Eagleson

\$5.00

Hall, T. F.

23.97

347 Miss Featherston

\$1.00

Hall, T. F.

68.04

\$279.96

396 Col. W. H. Floyd

\$3.15

68 Mrs. Harris

\$1.00

428 L. E. Harrison

\$5.00

1899 Mrs. P. McCallum

\$5.00

144 Mrs. Jas. McHardy

\$5.00

2056 Mrs. Peter McGuire

\$5.00

16.70 A. N. Roberts

\$1.25

62.63 McGill &amp; Smith

145.32

1708 Alex. Russell

\$5.00

\$121.65











CORPORATION OF THE TOWN OF CORBOURNE

OUTSTANDING AMOUNTS ON 1914 TAX ROLL AT DECEMBER 31ST, 1921.

\$3.00	A. J. Armstrong	Roll No. 1977
5.00	Thos. Belster	221
21.12	Thos. Brown	242
42.04	John Brown	2314, 2315
11.04	John Batten	2152
2.44	Mrs. E. Bow	1972
20.00	John A. Haggason	1222
17.62	Miss Westerson	627
22.18	Col. W. H. Phipps	992
2.50	Mrs. Harris	62
26.22	I. H. McBratton	422
10.80	Mrs. P. McGillem	1099
22.72	Mrs. Jas. McHenry	144
12.62	Mrs. Peter McGuire	2022
21.22	A. B. Roberts	1470
142.92	McColl & Smith	22, 23
20.00	Alex. Russell	1702
<u>23.22.64</u>		



CORPORATION OF THE TOWN OF COBOURG

AMOUNTS OUTSTANDING ON 1915 TAX ROLL AT DECEMBER 31, 1921.

35	J. F. Hamilton	\$7.50	
712	Horse Show Park	32.16	
728	Wm. Mellis	13.50	
956	Armoury	8.98	
1392	Mark Fisher	36.08	
1808	Misses Reddick	6.93	
2023	Charles McGuire	17.40	
2220	Mrs. E. Beare	16.50	
2286	Presbyterian Cemetery	14.82	
2328	C. N. Hare	9.00	\$162.87

(6)

AMOUNTS OUTSTANDING ON 1916 TAX ROLL AT DECEMBER 31, 1921.

61	J. B. McColl	183.47	
136	Mrs. McKendry	38.66	
138	Wm. Kehoe	44.62	
186	R. Lane	21.67	
201	T. S. Chatterton	15.54	
268	J. B. McColl	69.60	
308	Mrs. Wood	8.62	
434	L. R. McBrien	36.48	
462	W. L. Payne	29.71	
567	Thos. Bevan	12.01	
595	Mrs. E. C. Green	39.30	
604	W. L. Payne	82.66	
682	Miss Fetherston	22.19	
745	Horse Show Park	32.16	
841	R. T. Baptist	17.00	
845	John Gallagher	1.99	
913	Mrs. D. Hough	8.40	
1462	Ben Ewing	31.35	
1492	Mrs. Dyas	22.23	
1494	R. Stott Est.	11.94	
1637	John Gallagher	1.99	
1684	O. O'Hara	1.00	
1890	M. Fisher	38.38	
1910	D. Aitcheson	30.00	
1921	Misses Roddick	21.63	
2063	Jas. Carroll	2.75	
2331	Miss Vosper	33.54	
2399	John Brown	3.13	
2404	Presbyterian Cemetery	22.45	\$884.47



CORPORATION OF THE CITY OF TORONTO

AMOUNTS OUTSTANDING ON 1913 TAX ROLL AT DECEMBER 31, 1931.

2523	C. H. Hale	9.92
2524	Presbyterian Cemetery	14.88
2525	Mrs. E. Beers	18.50
2526	Charles McGee	17.43
1908	Misses Roddick	2.92
1909	Harry Fisher	28.08
956	Almondy	2.98
728	Wm. Nellie	18.50
713	Horse Show Park	25.12
83	J. E. Hamilton	27.52

\$162.87

(4)

AMOUNTS OUTSTANDING ON 1913 TAX ROLL AT DECEMBER 31, 1931.

804	Presbyterian Cemetery	22.45
2399	John Brown	2.12
2301	Miss Vosper	22.84
2028	Jas. Gertell	2.75
1921	Misses Roddick	21.48
1919	D. Atchison	20.00
1970	M. Fisher	20.25
1084	O. O'Hara	1.00
1637	John Gallagher	1.92
1496	R. Scott Est.	11.94
1492	Mrs. Dyer	22.22
1482	Ben Ewing	21.80
918	Mrs. D. Hough	8.40
845	John Gallagher	1.80
841	R. E. Papst	17.00
745	Horse Show Park	22.12
682	Miss Peterson	22.10
694	W. L. Payne	22.22
592	Mrs. E. O. Green	29.80
567	Thos. Ryan	12.51
462	W. L. Payne	22.71
424	J. E. Hamilton	26.40
398	Mrs. Wood	8.50
252	J. E. McGee	29.80
201	R. E. Ginsterton	15.24
184	R. Lane	21.27
136	Mrs. Robson	44.50
126	Mrs. McKenney	20.02
81	J. E. McGee	102.47

\$822.47



CORPORATION OF THE TOWN OF COBOURG

AMOUNTS OUTSTANDING ON 1917 TAX ROLL AT DECEMBER 31, 1921.

70	J. B. McColl	\$169.08
88	A. B. Roberts (Lakeview)	198.08
160	Mrs. J. McKendry	39.30
162	Wm. Kehoe	44.62
232	Mrs. Thos. Bolster	9.06
251	D. F. Donegan	4.80
275	J. B. McColl	69.60
304	Mrs. A. Reynolds	38.54
443	L. H. McBrien	36.48
474	Mrs. W. L. Payne	29.71
578	Thos. Bevan	18.37
615	Mrs. W. L. Payne	82.66
696	Miss M. Fetherston	22.20
745	Wm. Roberts	28.80
754	Horse Show Park	32.16
810	A. D. Throop	.60
931	Mrs. D. Hough	12.80
1296	A. S. Morrison	10.96
1478	Ben Ewing	29.00
1489	J. T. Robson	17.40
1504	Mrs. Dyas	22.24
1505	R. Stott Est.	11.94
1522	Mrs. Bilcox	12.80
1588	Jas. McIntosh	68.61
1606	Miss S. Crowhurst	22.40
1624	David Smith	11.20
1692	Geo. Carruthers	13.40
1698	P. O'Hara	16.00
1835	Alex. Russell	12.80
1889	Mrs. M. A. Woods	12.00
1956	D. Aitcheson	30.00
1963	Misses Roddick	15.23
2076	Mrs. Bamford	2.40
2082	Wm. Milne	8.80
2109	Wm. Egan	57.60
2215	Thos. McGuire	23.32
2292	Mrs. E. McKend	18.34
2341	Harry Tripp	31.89
2345	John Batton	4.80
2416	John Brown	56.18
2426	Presbyterian Cemetery	22.95
2451	Miss Vosper	11.94
2452	Jas. Squires	25.60

1,406.66

Cash in Collectors' Bank Account

201.26

\$1,607.92







## CORPORATION OF THE TOWN OF COBOURG.

AMOUNTS OUTSTANDING ON 1918 TAX ROLL AT DECEMBER 31, 1921.

234	Donegan, D. F.	\$5.67	
846	Horse Show Association	33.76	
1594	Stott, Robert	14.42	
2493	Presbyterian Grave Yard	24.09	
2025	Crowther, James	19.95	
1482-3	Owens, Jas.	38.89	
1700	McIvor, George	23.94	
2133	Pillsworth, Fred D.	32.04	
47/8	Hydro Electric	35.97	
1591	Dyas, Delia	27.13	
678	Featherston	16.90	\$272.76

(9)

AMOUNTS OUTSTANDING ON 1919 TAX ROLL AT DECEMBER 31, 1921.

222	Donegan, D. F. Est.	\$5.55	
1493	Stott, Robt. Est.	13.79	
1490	Dyas, Delia	25.87	
1947	Crowther, James	18.90	
2400	Presbyterian Cemetery	18.84	
831	Leach, Daniel	37.80	
2467	Carroll, James	12.92	
655	Fetherstone, M.	24.15	
809	Harvey, B. A.	114.74	
1983	Crawshaw, Mrs. C.	6.89	
2428	Beare, E.	11.06	
1673	Entwestle, M. L.	38.80	
605	Lapp, W. L.	14.04	
1258	Rooney, Mrs. D.	1.08	
1581	Roberts, A. B.	92.40	
2285	Batton, S.	12.75	
1956	Roddick, B. D.	3.23	
2256	McKind, Mrs. E.	11.08	
2111	Meakins, Walter	14.85	
198	Rooney, Jos.	1.25	\$479.99

RECONCILIATION OF 1919 TAX ROLL AT DECEMBER 31, 1921.

Total Roll	86,674.00	
Tax Percentage Added	357.84	
Abatements & Exemptions to Mar. 31, 1920		1,322.24
" " March 31, to date		111.97
Discounts Allowed		367.74
Cash Received per Cash Book		84,469.94
Outstandings per list		479.99
Difference to be accounted for		279.96
	<u>\$87,031.84</u>	<u>\$87,031.84</u>



Differences to be accounted for

Outstandings per list

Cash received per Cash Book

Discounts Allowed

Payments & Remittances to Mar. 31, 1933

Tax Payments Added

Total Roll

\$8,674.80

\$87.84

\$87,831.84  
\$87,831.84  
\$87.84  
\$4,489.94  
\$87.84  
\$11.97  
\$1,332.34

RECONCILIATION OF 1933 TAX ROLL AT DECEMBER 31, 1931.

Rooney, Joe.

Meskins, Walter

Melling, Mrs. E.

Robbick, B. D.

Batten, R.

Roberts, A. E.

Rooney, Mrs. D.

Lapp, W. L.

Entwistle, M. L.

Barto, E.

Greenhaw, Mrs. G.

Harvey, B. A.

Fotherstone, M.

Garroll, James

Isach, Daniel

Presbyterian Cemetery

Growther, James

Dyes, Della

Stott, Robt. Est.

Donagan, D. T. Est.

\$475.99

1.35

14.38

11.08

2.23

12.70

28.40

1.00

10.34

20.80

11.02

6.89

114.74

24.13

12.42

37.88

18.84

18.90

28.87

12.70

88.88

AMOUNTS OUTSTANDING ON 1933 TAX ROLL AT DECEMBER 31, 1931.

Heatherton

Dyes, Della

Hydro Electric

Williamson, Fred D.

Kelvey, George

Owens, Jas.

Growther, James

Presbyterian Grave Yard

Stott, Robert

Horse Show Association

Donagan, D. T.

\$475.99

14.35

27.12

32.97

22.84

22.84

22.84

19.00

24.09

14.42

22.78

22.87

CORPORATION OF THE TOWN OF COBOURG.

AMOUNTS OUTSTANDING ON 1933 TAX ROLL AT DECEMBER 31, 1931.



CORPORATION OF THE TOWN OF COBOURG

Amounts Outstanding on 1920 Tax Roll at December 31, 1921

Roll #	208	Sawers, F.J.	Amount	.59
	211	Donegan, D.F. Est.		6.30
	349	Rooney, Jas.		26.40
	796	Baptist, Robert		42.00
	1404	Dyas, D.		28.39
	1405	Stott, R.F. Est.		16.89
	1887	Pillsworth, P.F.		33.07
	2094	McKind, Mrs. E		10.00
	2134	Boughen, Mary L.		15.86
	2227	Presbyterian Cemetery		16.46
	2290	Carroll, Jas. A.		29.40
	612	Nurses Home		6.70
	62	McColl, J.B.		222.77
	244	McColl, J.B.		68.51
	583	Lapp, W.A.		16.35
	1306	Owen, Jos.		36.20
	1375	Roberts, Mrs. M.J.		68.70
	1476	Roberts, A.B.		103.42
	1507	McIvor, H.L.		25.20
	2120	Batton, D.		41.53
	1683	Curven, E.A.		1.03
	445	Conroy, Mrs.		38.49
	1206	Mrs. D. Rooney,		6.90
	309	Freeman, Jas.		.45
	1575	Gordon, Allen		.14
				<u>\$861.75</u>

RECONCILIATION OF THE 1920 TAX ROLL.

Total per Roll	99,877.67	
Tax Percentage	445.61	
Armour Cheque	70.92	
Cash Received		96,884.55
Abatements		1,541.62
Cash Discounts		460.48
Outstanding per List		861.75
Difference to be Accounted for		645.80
	100,394.20	<u>\$100,394.20</u>

RECONCILIATION OF 1921 TAX OUTSTANDING AT DECEMBER 31, 1921 AND JUNE, 1922.

Taxes Outstanding, December 31, 1921	17,332.80	
Cash Received per Cash Book to June 1922		11,326.19
Outstanding per list at back of Collector's Roll		4,727.83
Difference to be accounted for		1,278.78
	<u>\$ 17,332.80</u>	<u>\$ 17,332.80</u>



# RECONCILIATION OF 1921 TAX ROLL

Amounts Outstanding on 1921 Tax Roll as December 31, 1921

Roll #	308	Bowers, F. J.	30
	311	Donagan, W. H. Est.	8.30
	342	Rooney, Jas.	22.40
	796	Rapier, Robert	42.00
	1404	Thas, D.	28.30
	1408	Stett, R. W. Est.	12.88
	1887	Pillsworth, R. V.	27.07
	2094	McKinn, Mrs. E.	10.00
	2184	Bonham, Mary L.	12.88
	2227	Presbyterian Cemetery	12.12
	2290	Garroll, Jas. A.	20.40
	612	Nurses Home	8.70
	62	McGill, J. B.	222.77
	244	McGill, J. B.	52.01
	283	Lapp, W. A.	12.88
	1306	Owen, Jos.	22.30
	1376	Roberts, Mrs. M. J.	28.70
	1476	Roberts, A. B.	102.42
	1607	Melvor, H. I.	22.20
	2120	Batton, D.	41.22
	1683	Gutten, E. A.	1.02
	445	Gonroy, Mrs.	22.42
	1206	Mrs. D. Boney	8.00
	309	Freeman, Jas.	22
	1876	Gordon, Allen	14
			<u>\$861.75</u>

# RECONCILIATION OF 1920 TAX ROLL

Total per Roll	92,877.27
Tax Percentage	442.61
Amount Owed	70.22
Cash Received	92,884.25
Abatement	1,211.22
Cash Disbursements	420.23
Outstanding per List	221.75
Difference to be accounted for	615.00
	<u>100,364.20 \$100,364.20</u>

# RECONCILIATION OF 1921 TAX OUTSTANDING

(11)

Taxes Outstanding, December 31, 1921	IV, 222.80
Cash Received per Cash Book to June 1922	11,222.19
Outstanding per list at back of Collector's Roll	4,727.82
Difference to be accounted for	<u>1,278.79</u>
	<u>\$ IV, 222.80 \$ IV, 222.80</u>



CORPORATION OF THE TOWN OF COBOURG.

ABATEMENTS AND DOUBTFUL ITEMS ON TAX ROLLS 1914, 1916 & 1917.

<u>Roll No.</u>	<u>Name</u>	<u>Amount</u>	<u>Remarks</u>
1977	Prof. Akers	10.00	Income Tax.
734	Wm. Mellis	13.76	Judgment obtained in 1915 but nothing realized.
832	Massey-Harris	25.00	Business tax. Company claims that Agent at that time was responsible.
3	Khaki Club	16.80	Disbanded.
27	Dr. Irwin	15.20	Business Tax Overseas.
38	J. F. Hamilton	8.00	" " Sued & Lost.
55	John Cauley	33.60	" " Claims exemption with rest of hotels under O. T. A.
250	Dr. Elliott	8.64	Business Tax Overseas.
712	Miss Hills	12.80	Income Tax. Left town before tax due.
714	Miss Johnston	8.40	Income Tax. Left town before tax due.
744	Cobourg Water Company	227.57	Abatement as per Agreement
875	Thompson-MacDonald Co.	9.60	"White Dove"
914	Thos. Galligher	3.04	School Tax. Claims that he was let have town house free of all taxes. Claim substantiated by Gummow and McCullough.
	Miss Ashall	12.80	
	A. Peterson	9.61	
	A. Allen	3.20	
	Geo. Stott	13.43	
1659	Collegiate Institute	40.79	
1913	Cobourg Felt Company	196.92	Abatement as per agreement
2327	Cyclone Wire Fence Co.	42.02	
27	Dr. Irwin	15.20	Business Tax Overseas.
59	Baltimore	33.60	" " O.T.A.
75	Arlington	89.60	" " O.T.A.
128	T. W. Rhind	11.20	Income " Left Town early in year.
224	Rev. F. J. Sawers	13.06	To be abated as agreed. (Bradshaw)
256	Dr. Elliott	8.80	Business Tax. Overseas.
281	Albion	32.00	" " O. T. A.
338	J. H. Davidson	3.20	" " Office not occupied.
348	Dunham	36.00	Business Tax. O. T. A.
605	Mrs. E. C. Green	10.00	Abatement Promised.
716	Cobourg Hospital	32.68	
896	Cobourg Steel Company	147.52	Abatement as per agreement
940	King Edward	30.40	Business Tax. O. T. A.
950	Commercial	32.00	" " O. T. A.
982	G. E. Harris	3.20	" " Office not occupied.



## CONTRIBUTION OF THE TOWN OF COVINGTON

## ASSESSMENTS AND DEBENTURE LIST OF THE TOWNS 1914, 1915 &amp; 1917.

Roll No.	Name	Amount	Remarks
1977	Prof. Akers	10.00	Income Tax.
1978	Wm. Hallie	12.75	Payment obtained in 1915 but nothing realized.
222	Kennedy-Harris	25.00	Business Tax. Company claims that Agent at that time was responsible.
2	Karl Gump	12.80	Discharged.
27	Dr. Irwin	12.80	Business Tax Overseas.
28	J. R. Hamilton	2.00	" " Bond & Lost.
28	John Gandy	22.80	" " Office
280	Dr. Willett	5.00	Occupation with rent of hotel under O. E. A.
212	Miss Mills	12.80	Business Tax Overseas.
214	Miss Johnston	2.40	Income Tax. Left town before tax due.
244	Coburn Water Company	227.27	Apartment as per agreement
272	Thompson-MacDonald Co.	7.00	"White House"
214	Thos. Gaffney	2.00	School Tax. Claims that he has not been paid for his share of all taxes. Claim submitted by Gaffney and McGilchrist.
	Miss Ansell	12.80	
	A. Peterson	2.21	
	A. Allen	2.20	
	Geo. Stott	12.42	
1229	Gellegate Institute	20.72	
1212	Coburn Belt Company	124.22	Apartment as per agreement
2227	Quebec Wire Fence Co.	22.02	
27	Dr. Irwin	12.20	Business Tax Overseas.
28	Baltimore	22.80	" " O. E. A.
28	Arlington	22.80	" " O. E. A.
122	E. W. Rhine	11.20	Income Tax. Left town early in year.
224	Rev. P. J. Sowers	12.00	To be added as agreed. (Previous)
222	Dr. Willett	2.00	Business Tax Overseas.
221	Alden	22.80	" " O. E. A.
222	J. R. Davidson	2.20	" " Office not occupied.
242	Brum	22.00	Business Tax. O. E. A.
202	Mrs. E. G. Green	10.00	Apartment Previous.
212	Coburn Hospital	22.82	
272	Coburn Steel Company	127.22	Apartment as per agreement
242	King Edward	20.40	Business Tax. O. E. A.
220	Commercial	22.00	" " O. E. A.
222	G. E. Harris	2.20	" " Office not occupied.



CORPORATION OF THE TOWN OF COBOURG 1914 - 1921.

ABATEMENTS AND DOUBTFUL ITEMS ON TAX ROLLS 1914, 1916 & 1917 (CONTINUED)

1914	August	Short	Debit		\$100.00	
	September	"	"		100.00	
	December	"	"		3.00	
- 2 -						
1921						
Roll No.	Short	Name	Amount	Remarks		
998		Hcoey & Son	6.24	Business Tax. O. T. A.		
1028	Over	Balmoral	38.40	" " O. T. A.		
1072	Short	St. Lawrence	26.40	" " O. T. A.		
1192	"	J. Fardella	3.20	" " Half year		
	September			out of business.		
1193	Over	Ed. Carr	9.60	Business Tax. O. T. A.		
1204	Short	British	48.00	" " O. T. A.		
1223	"	W. B. Wing	3.20	" " Beat it		
				early in year.		
1675		Collegiate Institute	40.79			
1941		Cobourg Felt Company	472.06	Abatement as per agreement.		
2107		A. Keane	9.60	To be abated as per under-		
				standing in adjustment Dye		
				Works assessment.		
2615		B. C. Cannery	569.43	Abatement as per agreement.		

LICENSE FEE AND DOG TAG RECEIPTS NOT ENTERED IN CASE BOOK.

LICENSE FEE

1919	Daniel Edwin		32.00	
1920	James Gallagher	1.00		
	Frank Bonbridge	4.00		
	B. L. Joyce	5.00	10.00	
1921			4.00	10.00

DOG TAG

1921



## CORPORATION OF THE CITY OF TORONTO

## APARTMENTS AND DOUBTFUL ITEMS ON TAX ROLLS 1914, 1915 &amp; 1916 (CONTINUED)

Roll No.	Name	Amount	Remarks
998	Honey & Son	8.24	Business Tax. O. E. A.
1028	Salmon	28.40	" " O. E. A.
1078	St. Lawrence	28.40	" " O. E. A.
1193	J. Fordella	3.80	" " Half year out of business.
1193	Mr. Gert	3.80	Business Tax. O. E. A.
1204	British	48.00	" " O. E. A.
1223	W. B. Wing	3.80	" " Best if early in year.
1275	Collegiate Institute	60.75	Apartment as per agreement.
1281	Robert Felt Company	472.00	To be added on per agreement.
1307	A. Keene	3.80	standing in adjustment by
1313	A. D. Cannara	259.45	Apartment as per agreement.



CORPORATION OF THE TOWN OF COBOURG.STATEMENT OF CASH SHORTAGE FOR THE YEARS 1920 - 1921.

1920

August	Short Deposited	\$100.00
September	" "	100.00
December	" "	3.00

1921

February	Short Deposited	7.71	
March	" "	152.99	
April	" "	12.24	
May	" "	29.60	
June	Over	"	42.63
July	Short	10.90	
August	" "	55.00	
September	" "	100.00	
October	Over	"	10.50
November	Short	75.50	
December	" "	104.53	
			<u>53.13</u>

Short Deposited	751.47
Over "	<u>53.13</u>
Net Short Deposited	<u>\$698.34</u>

(14)

LICENSE FEE AND DOG TAG RECEIPTS NOT ENTERED IN CASH BOOK.LICENSE FEE

1919	Daniel Kewin	\$6.00	
1920	James Gallagher	6.00	
	Frank Bambridge	6.00	
	S. L. Jayne	<u>6.00</u>	18.00
1921		<u>6.00</u>	30.00

DOG TAG

1921		2.00
		<u>\$32.00</u>



CORPORATION OF THE TOWN OF GORDOON.

STATEMENT OF CASH SHORTAGE FOR THE YEARS 1920 - 1921.

1920				
August	Short Deposited			\$100.00
September	"			100.00
December	"			2.00
1921				
February	Short Deposited			7.71
March	"			122.99
April	"			12.34
May	"			20.40
June	Over			42.62
July	Short			10.90
August	"			22.00
September	"			100.00
October	Over			10.80
November	Short			75.20
December	"			104.22
				<u>22.12</u>
				751.47
	Short Deposited			22.12
	Over			
	Not Short Deposited			<u>\$228.24</u>

LICENSE FEE AND DOG TAG RECEIPTS NOT ENTERED IN CASH BOOK.

LICENSE FEE

1919	Daniel Rawlin		\$2.00
1920	James Gallagher	2.00	
	Frank Bannister	2.00	
1921	S. L. Jayne	2.00	20.00

DOG TAG

1921		2.00	
		<u>\$22.00</u>	



## CORPORATION OF THE TOWN OF COBOURG

## DETAILS OF LANGSLOW-FOWLER DEBENTURE SALE.

Name of Purchaser.	Date of Purchase	Par Value	Amount to Yield $6\frac{1}{2}\%$	Date of Maturity	Accrued Interest	Total	Amount entered in Cash Book.
<u>1920</u>							
Soudon, W. A.	October 13	1,527.23	1,480.08	23,31,32	3.05	1,483.13	1,468.11
Burn, Jno.	October 13	1,000.00	978.94	25	2.00	980.94	971.04
Moore, Thos.	October 14	1,000.00	949.00	37	2.17	951.17	941.14
Turner, Oliver	October 14	1,928.10	1,874.55	27	4.18	1,878.73	1,859.34
Johnston, W. H.	October 15	5,000.00	4,794.60	30-4	11.67	4,806.27	4,757.02
Johnston, T. M.	October 19	1,000.00	945.89	39	3.00	948.89	938.54
Ritchie, Geo. A.	October 19	2,000.00	1,905.08	35	6.00	1,911.08	1,890.26
Delanty, P. E.	October 19	1,000.00	956.56	33	3.00	959.56	949.23
Field, F. M.	October 20	1,440.78	1,427.38	22	4.57	1,431.95	1,403.47
Cheyne, M. A.	October 23	500.00	474.50	37	1.83	476.33	471.37
Lavis, Jno.	October 25	1,000.00	982.63	24	4.00	986.63	976.71
Johnston, W. H.	November 1	1,000.00	950.71	36	5.17	955.88	945.80
Thompson, Jos.	November 1	500.00	477.25	34	2.58	479.83	474.72
Redpath, Jno.	November 2	1,000.00	975.48	26	5.33	980.81	970.60
Lacey, Mrs. J.	November 4	1,452.92	1,378.81	37	8.24	1,387.05	1,372.18
Wragg, Geo.	November 8	1,000.00	986.56	23	6.33	992.89	982.85
Sorby, C. F.	November 9	500.00	477.24	34	3.25	480.49	475.48
Weeks, W. A.	November 9	1,730.56	1,665.29	30-1	11.24	1,676.53	1,659.14
Daly, W. R.	November 9	500.00	479.38	32	3.25	482.63	477.61
Johnston, W. H.	November 11	580.22	556.29	32	3.97	560.26	550.50
Ruse, J. C.	November 11	559.23	556.56	21	3.83	560.39	554.72
Noble, J. W.	November 13	1,000.00	944.47	40	7.17	951.64	941.57
Carruthers, E.	November 13	618.86	608.11	24	4.43	612.54	606.27
Rowe, E. H.	November 19	1,000.00	945.89	39	8.17	954.06	943.95
Sinking Fund	November 23	1,257.46	1,195.49	36	11.11	1,206.60	1,193.86
Sargent, S. R.	November 26	1,534.95	1,500.77	25-6	14.32	1,515.09	1,498.55
Bowman, Mrs. J.	December 15	1,000.00	950.71	36	12.50	963.21	953.05
Skeen, Alex.	December 20	500.00	474.50	37	6.67	481.17	476.07
Sinking Fund	December 20	1,634.17	1,561.86	33-4	21.78	1,583.64	1,566.53
<u>1921</u>							
Nichols, A.	January 3	2,112.48	1,999.51	38-40	33.09	2,032.60	1,987.16
Speer, A. & T.	January 2	1,000.00	947.39	38	15.50	962.89	942.20
Roberts, S.	January 3	1,000.00	947.39	38	15.67	963.06	943.18
Cemetery Board	January 3	660.09	625.36	38	10.34	635.70	622.99
Taylor, G. W.	January 8	2,000.00	1,888.94	40	33.00	1,921.94	1,865.44
Whitelaw, W. R.	January 12	1,000.00	945.89	39	17.17	963.06	942.83
Armour, Geo.	February 10	2,166.40	2,093.46	29	47.65	2,141.11	2,097.42
Speer, A. & T.	February 17	500.00	481.82	30	11.58	493.40	483.19
Hoskins, Mrs. J.	February 1	1,073.08	1,022.16	35	22.00	1,044.16	1,011.70
Pringle, S. J.	March 8	2,043.78	1,980.78	28	53.83	2,034.61	1,993.36
Nesbitt, D. J.	March 15	879.69	832.09	39	24.20	856.29	830.68
Ruse, J. C.	March 15	800.00	796.18	21	22.00	818.18	793.85
		<u>\$50,000.00</u>	<u>\$48,015.55</u>		<u>\$490.84</u>	<u>\$48,506.39</u>	<u>\$47,783.68</u>







DETAILS OF LANGSLOW-FOWLER DEBENTURE SALE

Name of Purchaser	Amount paid by Purchaser	Amount retained by Treasurer	Amount overpaid by Purchaser	Particulars of evidence produced by Purchaser
Soudon W.A.				
Burns, Jno.	\$1000.00	28.96	19.96	Letter August 6, 1922
Moore, Thos.	961.14	20.00	9.97	Letter July 31, 1922
Turner, Oliver				
Johnston, W.H.				
Johnston, Wm.				
Ritchie, Geo.				
Delanty, P.E.	969.23	20.00	9.67	Letter August 1st, 1922
Field, F.N.	1417.88	14.41		Original Accounts in Mr. Field's office.
Cheyney W.A.				
Lavis, Jno.	996.71	20.00	10.08	Cheque payable to the Town of Cobourg or Bearer, endorsed Edward Doody.
Johnston, W.H.				
Thompson, Jos.				
Redpath, Jno.				
Lacey, Mrs. J.	1452.00	79.82	64.95	Letter August 3rd, 1922
Wragg Geo.	992.85	10.00		Letter July 31st, 1922
Sorlly, C.F.				
Wicks, W.A.				
Daly, W.R.				
Johnston, W.H.				
Ruse, J. C.				
Noble, J.W.	971.57	30.00	19.93	Bank managers memo on bottom of my letter
Carruthers, E.				
Rowe, E.H.				
Sinking Fund	1231.60	37.74	25.00	Cheque payable to Town of Cobourg or Bearer and endorsed Edward Doody
Sargent, S.R.				
Bowman, Mrs. J.				
Speer, Alex.				
Sinking Fund	1615.55	49.02	31.91	Cheque payable to Town of Cobourg, or Bearer endorsed Edward Doody
Nichols, A.				
Speer, A.&T.				
Roberts, S.				
Cemetery Board	642.39	19.40	6.69	Cheque payable to Town of Cobourg or order, endorsed, Treasurer, Town of Cobourg, Edward Doody Treasurer; Edward Doody; Danl. Denton, Mayor.
Taylor, A.W.	1941.88	76.44	19.94	Bank charge slip Town of Cobourg bonds endorsed Edward Doody
Whitelaw, W.R.	972.83	30.00	9.77	Cheque payable to Town of Cobourg, endorsed Edward Doody
Armour, G.	2140.75	43.33		Personally from Mr. Armour
Speer, A.&T.	503.19	20.00	9.79	Signed note on the bottom of my letter
Hoskin, Mrs. J.	1043.90	32.20		Letter August 4th, 1922
Pringle, S.J.	2034.22	40.86		Memo secured by the Mayor
Nesbitt, D.J.				
Ruse, J.C.	817.85	24.00		Cheque payable to Town of Cobourg, endorsed Edward Doody

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237.66

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SCHEDULE "B" SUBMITTED BY THE TREASURER AS REFERRED TO IN THE EVIDENCE.

October 18	Offer submitted by Wood, Gundy & Company for \$75,000.00	
October 18	6%, 15 and 20 year instalment Debentures, viz:	
October 18	\$25,000.00, 15 Year 6% Instalment Debentures.	
October 18	\$50,000.00, 20 Year 6% Instalment Debentures.	
October 18	Average rate submitted for above Debentures	- \$94.77
October 18	Amount realized by Town of Cobourg for \$50,000.00	
October 18	6%, 20 year instalment debentures	\$47,783.68
October 18	Amount of Wood, Gundy & Company's bid for \$50,000.00	
November 6	6%, 20 year instalment debentures including maximum amount of accrued interest (According to Tender submitted)	47,409.66
November 6	Surplus over Wood, Gundy & Company's bid	\$374.02
November 7	Town of Cobourg.	
November 11	Town Treasurer's Office	
November 11	July 12th, 1922.	

January 3	Wm. J. P. Spent	
January 3	A. Nichol	
January 4	E. Roberts	
January 4	Comptroller Board	
January 8	G. W. Taylor	
January 12	G. A. Whelan	
February 1	Mrs. John Smith	
February 20	Mrs. Geo. Smith	
March 9	Mrs. D. Smith	
March 14	J. G. Smith	
March 15	D. J. Smith	

Town Treasurer's Office,  
Cobourg, Ontario, Sept. 15th, 1922.

I hereby certify that the above is a true and correct copy of the original as the same is on file in the office of the Town Treasurer.

John G. Smith,  
Treasurer of Cobourg.







CORPORATION OF THE TOWN OF COBOURG.TREASURER'S STATEMENT SHOWING DATE, NAME OF PURCHASER, ADDRESS AND AMOUNT PAID  
RE LANGSLOW-FOWLER DEBENTURES.

DATE	NAME OF PURCHASER	ADDRESS	AMOUNT PAID
1920			
October 13	Mrs. M. E. Soudon	Camborne	\$1,483.38
October 13	Thomas Moore	Port Hope	951.14
October 13	Mr. T. M. Johnston	Baltimore	948.54
October 13	W. H. Johnston	Cobourg	4,807.02
October 13	Oliver Turner	Cobourg	1,878.62
October 13	John Burn	Baltimore	981.04
October 13	G. A. Ritchie	Cobourg	1,910.26
October 16	P. E. Delanty	Cobourg	959.23
October 20	Marie A. Cheyne	Baltimore	476.37
October 20	F. M. Field	Cobourg	728.99
October 20	F. M. Field	Cobourg	688.89
October 23	John Lavis	Cobourg	986.71
October 30	Jas. Thompson	Bowmanville	479.72
November 1	W. H. Johnston	Cobourg	955.80
November 2	John Redpath	Cobourg	980.60
November 4	Mrs. Janet Lacey	Camborne	1,386.71
November 8	George Wragg	Port Hope	992.85
November 9	W. A. Wicks	Baltimore	1,676.44
November 9	C. F. Sorby	Coldsprings	480.46
November 9	Mrs. M. R. Daley	Port Hope	482.61
November 11	W. H. Johnston	Cobourg	560.23
November 11	J. C. Ruse	Cobourg	560.32
November 13	J. Noble	Camborne	951.57
November 13	Mrs. Edith Carruthers	Cobourg	612.46
November 20	E. H. Rowe	Cobourg	953.95
November 23	Town of Cobourg, S. F.	Cobourg	1,206.44
November 26	S. R. Sargent	Cobourg	1,513.90
December 20	Town of Cobourg, S. F.	Cobourg	1,582.87
December 20	Alex. Skeen	Cobourg	481.07
December 14	Mrs. John Bowman	Cobourg	963.05
1921			
January 3	Miss A. T. Speer	Cobourg	962.30
January 3	A. Nichol	Baltimore	2,029.43
January 4	H. Roberts	Cobourg	963.18
January 4	Cemetery Board	Cobourg	642.39
January 8	G. W. Taylor	Cobourg	1,921.88
January 12	W. R. Whitelaw	Cobourg	962.83
February 1	Mrs. John Hoskin	Cobourg	1,043.99
February 10	Mrs. Geo. Armour	Cobourg	2,140.75
March 9	Mrs. H. Pringle	Cobourg	2,034.22
March 14	J. C. Ruse	Cobourg	817.85
March 15	D. J. Nesbitt	Brighton	856.05
			<u>\$47,996.11</u>

Town Treasurer's Office,  
Cobourg, Ontario, Sept. 16th. 1922.

I hereby certify that the above is correct to the best  
of my knowledge and belief.

(signed) EDWARD DOODY,  
Treasurer of Cobourg.



## CORPORATION OF THE TOWN OF COBORO

TREASURER'S STATEMENT SHOWING DATE, NAME OF PURCHASER, ADDRESS AND AMOUNT PAID  
 RE JANUARY-TWELVE DECEMBER.

DATE	NAME OF PURCHASER	ADDRESS	AMOUNT PAID
1920			
October 12	Mrs. M. B. Gordon	Cobourg	\$1,483.30
October 12	Thomas Moore	Port Hope	921.14
October 12	Mr. T. M. Johnston	Baltimore	948.84
October 12	W. H. Johnston	Cobourg	4,807.02
October 12	Oliver Turner	Cobourg	1,878.82
October 12	John Bair	Baltimore	921.04
October 12	G. A. Ritchie	Cobourg	1,910.28
October 12	P. R. Delanty	Cobourg	989.23
October 20	Mario A. Chayne	Baltimore	478.27
October 20	R. M. Field	Cobourg	728.22
October 20	R. M. Field	Cobourg	688.22
October 22	John Davis	Cobourg	288.71
October 20	Jas. Thompson	Howanville	479.72
November 1	W. H. Johnston	Cobourg	988.80
November 2	John Hedgath	Cobourg	980.80
November 4	Mrs. Janet Jacey	Cobourg	1,388.71
November 8	George Wray	Port Hope	982.88
November 9	W. A. Wickes	Baltimore	1,878.44
November 9	G. F. Bony	Cobourg	480.48
November 9	Mrs. M. R. Daley	Port Hope	488.81
November 11	W. H. Johnston	Cobourg	580.23
November 11	J. O. Kase	Cobourg	588.22
November 12	J. Noble	Cobourg	981.27
November 12	Mrs. Edith Cartwright	Cobourg	812.48
November 20	E. H. Howe	Cobourg	922.98
November 22	Town of Cobourg, S. F.	Cobourg	1,208.44
November 28	S. R. Bargent	Cobourg	1,812.90
December 20	Town of Cobourg, S. F.	Cobourg	1,282.87
December 20	Alex. Sheen	Cobourg	481.07
December 14	Mrs. John Norman	Cobourg	982.08
1921			
January 2	Miss A. T. Speer	Cobourg	982.30
January 3	A. Nichol	Baltimore	2,027.48
January 4	H. Roberts	Cobourg	982.18
January 4	Geometery Board	Cobourg	842.30
January 8	G. W. Taylor	Cobourg	1,221.98
January 12	W. H. Whitelaw	Cobourg	982.82
February 1	Mrs. John Hoskin	Cobourg	1,042.90
February 10	Mrs. Geo. Armon	Cobourg	2,140.78
March 9	Mrs. H. Pringle	Cobourg	2,024.22
March 14	J. O. Kase	Cobourg	817.88
March 18	D. J. Nesbitt	Whitton	888.08
			\$47,328.12

Town Treasurer's Office,  
 Cobourg, Ontario, Sept. 18th. 1922.

I hereby certify that the above is correct to the best  
 of my knowledge and belief.  
 (Signed) EDWARD BOOBY,  
 Treasurer of Cobourg.



## CORPORATION OF THE TOWN OF COBOURG

CASH VOUCHERS MISSING.

<u>1919.</u>		
C. B.	133	Howell & Masters, Insurance 75.00
	135	G. E. Harris, rebate of L. Benjamin business tax 18.05
	137	A. B. Roberts, Insurance 59.00
	136	McDowell & Morris, Team of Horses 440.00
	137	Henderson Bros., Market Repairs 110.75
	137	A. L. Jex 25.00
	141	Howell & Masters, Insurance 75.00
	141	Reception Committee 40.00
	141	J. J. Turner 10.00
	143	Minnie MacDonald 5.00
	143	Imperial Oil 724.86
	143	W. J. Daly 380.00
	143	Jas. D. Haig, Insurance 37.50
	144	Ben Ewing, Insurance 25.00
	145	H. Staples, Expenses 21.00
	146	C. E. Jex 400.00
	146	J. W. Bickle, Insurance 11.40
	147	Soldiers Banquet 374.64
	147	Pay Roll #1 County Road 384.53
	147	Grand Trunk 36.50
	148	Thompson, McDonald & Company 800.00
	147	Pay Roll # 2 County Road 1,143.71
	149	Pay Roll # 3 County Road 1,004.67
	149	T. J. Turpin, Expense 25.00
	149	Pay Roll # 4 County Road 198.27
	149	F. M. Field, Insurance 12.00
	3	Ben Ewing, Insurance 20.00
	4	J. D. Haig, Insurance 18.00
<u>1920</u>		
	7	Ben Ewing, Firemen's Insurance 115.00
	8	F. Stanley, Piano 610.40
	7	John Henderson, Pay Roll 9.00
	11	Ben Ewing, Insurance 75.00
	11	Ontario Gazette 8.00
	11	Ontario Gazette 3.00
	11	Geo. Greer & Son 108.00
	12	Howell & Masters, Insurance 43.50
	12	Hydro Electric 435.26
	14	Stanley Pratt 135.00
	14	F. W. Boner, Tickets, Toronto 8.70
	17	J. G. Purser, Insurance 37.50
	14	J. C. Ruse, Uniform 50.00
	14	Ben Ewing, Election Expenses 66.15
	14	D. Denton, Expenses, Toronto 16.30
	20	N. F. McNaughton, Insurance 8.25
	16	Ben Ewing, Expenses, Peterboro 8.65
	20	J. D. Haig, Insurance 37.50
	17	H. Brown, Uniform 50.00
	18	Jas. Gallagher, Pay Roll 17.50
	23	Henderson Bros. 101.25
	19	D. Denton, Delegation 10.50
	25	D. Denton, Delegation Expenses 15.00
	25	Howell & Masters, Insurance 12.50
	25	Jos. Campbell, Expenses to Renfrew 12.60
	27	Geo. Plunkett & Sons 76.70



CASH YOUNGERS MINING.

COMPANIES OF THE YORK OF CANADA

78.00	Howell & Masters, Insurance	1919.
18.00	G. E. Morris, rebate of L. Benjamin business tax	G. E. 1919
58.00	A. E. Roberts, Insurance	1919
640.00	McDowell & Morris, Town of Morris	1919
110.75	Hamilton Bros., Market Regalia	1919
25.00	A. L. Lee	1919
78.00	Howell & Masters, Insurance	1919
40.00	Reception Committee	1919
10.00	J. J. Turner	1919
5.00	Minerals Macdonald	1919
724.80	Imperial Oil	1919
380.00	W. J. Daly	1919
27.50	Lee, D. Balf., Insurance	1919
25.00	Ben Hwang, Insurance	1919
21.00	H. Staples, Expenses	1919
400.00	G. E. Lee	1919
11.40	J. W. Bishop, Insurance	1919
374.64	Soldiers' Hospital	1919
284.25	Pay Roll & County Road	1919
88.50	Grundy Truck	1919
800.00	Thompson, Macdonald & Company	1919
1,143.71	Pay Roll & S. County Road	1919
1,004.87	Pay Roll & S. County Road	1919
25.00	F. J. Turpin, Expenses	1919
198.27	Pay Roll & S. County Road	1919
12.00	F. M. Field, Insurance	1919
20.00	Ben Hwang, Insurance	1919
18.00	J. D. Halc, Insurance	1919
115.00	Ben Hwang, Hiram's Insurance	1920
610.40	F. Stanley, Piano	1920
9.00	John Henderson, Pay Roll	1920
75.00	Ben Hwang, Insurance	1920
8.00	Ontario Gazette	1920
2.00	Ontario Gazette	1920
108.00	Geo. Greer & Son	1920
62.50	Howell & Masters, Insurance	1920
425.25	Hydro Electric	1920
155.00	Stanley Press	1920
8.70	F. W. Hester, Tickets, Toronto	1920
27.50	J. S. Purser, Insurance	1920
20.00	J. O. Hines, Uniform	1920
62.15	Ben Hwang, Mission Expenses	1920
15.50	D. Denton, Expenses, Toronto	1920
8.25	E. F. McLaughlin, Insurance	1920
8.25	Ben Hwang, Expenses, Peterboro	1920
27.50	J. D. Halc, Insurance	1920
60.00	H. Brown, Uniform	1920
17.50	Lee, Gallagher, Pay Roll	1920
101.25	Henderson Bros.	1920
10.00	D. Denton, Delegation	1920
15.00	D. Denton, Delegation Expenses	1920
12.50	Howell & Masters, Insurance	1920
12.50	Joe Campbell, Expenses to Newtow	1920
78.70	Geo. Finkner & Sons	1920



CASH VOUCHERS MISSING.

- 2 -

1919

1920 (Continued)

C. B.	25	Geo. Greer	\$525.12
	27	T. L. Jaynes - Property	150.00
	26	Ed. Kane, Payroll	24.00
	29	Geo. Greer & Sons	268.65
	26	Thompson McDonald & Co.	580.55
	29	Geo. Plunkett & Sons	950.43
	26	F. W. Baker, Tickets	20.60
	33	Ben Ewing, Insurance	25.00
	32	W. P. Dods	2.49
	36	B. Ewing, Firemen's Insurance	115.00

1921

	37	Harry Croft	40.00
	37	J. G. Purser, Insurance	47.25
	41	S. Pratt	73.80
1920	41	Bell Telephone Company	44.55
	41	S. Pratt	841.65
	45	Ben Ewing, Collector's Bond	20.00
	45	J. C. Reese, Uniform	50.00
	45	J. W. Bickle, Insurance	3.00
	47	Henderson Bros.	170.60
	47	John Talbot	9.20
	47	W. L. Allen	80.02
	47	Sherman Cooper	719.72
	47	T. F. Hall, Tax Rebate	72.00
	52	Bell Telephone Company	32.02
	58	W. K. Thompson	7.45
	58	Sherman Cooper	290.60
1921	58	Katherine O'Neill Lots	306.95
	59	J. D. Haig, Insurance	22.00
	58	F. C. Johnston, Lots	1,565.53
	61	Jas. Chisholm, County	25.00
	63	Geo. Thompson	85.90
	63	C. Jecks	48.00
	63	A. J. Plunkett, Life Saving	150.00

DISBURSEMENTS NOT AUTHORIZED BY COUNCIL MINUTES.

C.B. 134

March 1919, McIntosh &amp; Morris

\$440.00

(17)

140

N. S. F. CHEQUES CHARGED BACK AND NOT NOW ON HAND.

83

Dec. 1920, G. W. Rogers

84

Dec. 1920, Geo. Greer &amp; Sons

12.20

1920

Jan. McIntosh Hooey &amp; Son

\$112.95

1921

Oct. Fox Bank of Toronto, Box Rental

18.72

1921

Lowe

53.91

1921

Hall

36.28

\$221.86



CASH VOUCHERS MISSING.

- 2 -

1920 (Continued)

115.00	B. W. King, Insurance	28
2.42	W. P. Doda	29
22.00	Ben King, Insurance	30
20.00	P. W. Baker, Tickets	31
20.00	Geo. Plunkett & Sons	32
200.00	Thompson McDonald & Co.	33
200.00	Geo. Grey & Sons	34
200.00	M. Kane, Payroll	35
24.00	T. L. Jaynes - Property	36
150.00	Geo. Grey	37
222.12		

1921

150.00	A. J. Plunkett, Life Saving	38
40.00	G. Jones	39
40.00	Geo. Thompson	40
60.00	Jas. Chisholm, County	41
20.00	P. G. Johnston, Lot	42
1,000.00	J. D. Haig, Insurance	43
20.00	Katherine O'Neill, Lot	44
200.00	Sherman Cooper	45
200.00	W. K. Thompson	46
7.40	Bell Telephone Company	47
20.00	T. P. Hall, Tax Refund	48
70.00	Sherman Cooper	49
719.78	W. L. Allen	50
80.00	John Salter	51
9.00	Henderson Bros.	52
140.00	J. W. Nichols, Insurance	53
20.00	J. G. Hesse, Uniform	54
20.00	Ben King, Collector's Bond	55
20.00	B. Pratt	56
241.00	Bell Telephone Company	57
44.00	E. Pratt	58
72.80	J. G. Purser, Insurance	59
47.00	Harry Graft	60

M. E. F. CHURCHES CHARGED BACK AND NOT NOW ON HAND.

1920	101.00	Halifax
1921	18.75	For
1922	20.00	Low
1923	20.00	Halifax



**CORPORATION OF THE TOWN OF COBOURG**

(18)

**STATEMENT OF DISBURSEMENTS NOT AUTHORIZED BY COUNCIL MINUTES. 1919-1921.**

**1919**

		Original Amount	Date of Interest	Expiration Date	Balance Dec. 31, 1921
130	W. H. May				\$8.00
132	Hospital for Sick Children				8.75
133	Hospital for Sick Children		4%	Jan. 1, 1920	43.75
134	W. H. May				7.00
135	G. E. Harris, Rebate of Taxes		4%	Nov. 1, 1920	18.05
137	Wm. Perry				10.90
139	G. H. Howson	12,000.00	4%	July 1, 1920	3.00
143	Minnie McDonald				5.00
145	G. H. Howson	4,200.00	4%	July 1, 1920	6.00
147	Cash Elections				36.00
149	T. J. Turpin, Expenses	20,000.00	4%	July 1, 1920	25.00
2	Ontario Railway and Municipal Board				40.00
2	Ontario Railway and Municipal Board		5%	July 1, 1920	15.00
5	Thos. Mitchell & Son				18.00
5	Claude Sowden	8,000.00	5%	Nov. 1, 1920	117.00

**1920**

7	C. E. Jex, Pavilion A/c.				1,972.24
8	F. Stanley, Piano	2,244.52	5%	July 1, 1920	610.40
14	F. W. Baker				8.70
14	J. C. Ruse, Uniform	5,000.00	5%	May 1, 1920	50.00
18	Jos. Gallagher, Pay Roll				17.50
20	M. McDonald	24,740.32	4%	May 1, 1920	5.00
26	Ed. Cain, Pay Roll				24.00
26	F. W. Baker	4,201.96	5%	Nov. 1, 1920	20.60
27	W. J. Carruthers				9.00
29	T. Jaynes, Pay Roll				42.00
31	E. Waghorn, Pay Roll	48,440.77	4%	Oct. 1, 1920	8.00
1250	Consolidated	23,925.92	4%	Sep. 1, 1920	

**1921**

43	J. P. Huycke, Rent	12,000.00	5%	June 1, 1921	25.00
45	J. C. Ruse, Uniform				50.00
47	John Talbot, Labour				9.20
47	T. F. Hall, Rebate Taxes				72.00
723	Local Improvement	5,700.00	4%	Jan. 1, 1922	1,000.00
724	"	3,100.00	4%	Jan. 1, 1922	500.00

**RECORD OF CHEQUES MISSING**

C.B. 136	March 1919,	McDonell & Moris	4%	Jan. 1, 1920	\$440.00
149	Oct., 1919,	Payroll # 3(cash)			1,004.67
33	Dec., 1920,	G.W. Taylor			5.27
34	Dec., 1920,	Geo. Greer & Sons			12.30
45	June 1921,	Hooley & Son			40.00
57	Oct., 1921,	Bank of Toronto, Box Rental			5.00



## CONTRIBUTION OF THE TOWN OF CHESTERS

DISBURSEMENTS NOT AUTHORIZED BY COUNCIL MINUTES.

1919

130	W. H. May	\$2.00
131	Hospital for Sick Children	8.75
132	Hospital for Sick Children	42.75
133	W. H. May	7.00
134	G. H. Harris, Rebate of Taxes	12.00
135	Wm. Perry	10.00
136	G. H. Howson	2.00
137	Minnie McDonald	5.00
138	G. H. Howson	8.00
139	Cash Allocations	22.00
140	T. J. Turpin, Expenses	25.00
141	Ontario Railway and Municipal Board	40.00
142	Ontario Railway and Municipal Board	18.00
143	Thos. Mitchell & Son	12.00
144	Glenns Bowden	117.00

1920

7	G. E. Jex, Pavilion A/O.	1,272.24
8	E. Stumpey, Plane	210.40
14	F. W. Baker	8.70
14	J. G. Knas, Uniform	50.00
18	Jos. Gallagher, Pay Roll	17.50
20	M. McDonald	8.00
22	Ed. Cain, Pay Roll	24.00
22	F. W. Baker	20.00
27	W. J. Garretts	2.00
28	T. J. Javnes, Pay Roll	42.00
31	E. Western, Pay Roll	8.00

1921

42	J. P. Hyvonen, Rent	25.00
42	J. G. Knas, Uniform	20.00
47	John Talbot, Labour	2.20
47	T. E. Hall, Rebate Taxes	78.00

## RECORD OF CHEQUES MISSING

Oct. 1921	Bank of Toronto, Box Rental	5.00
Jan. 1921	Hoey & Son	40.00
Dec. 1920	Geo. Greer & Sons	12.50
Dec. 1920	G. W. Taylor	2.25
Oct. 1919	Payroll & (same)	1,004.87
March 1919	McDonald & Morris	\$440.00



CORPORATION OF THE TOWN OF COBOURG

STATEMENT OF DEBENTURE LIABILITY AS AT DECEMBER THIRTY-FIRST, 1921.

<u>By Law No.</u>	<u>Purpose</u>	<u>Original Amount</u>	<u>Rate of Interest</u>	<u>Expiration Date</u>	<u>Balance Dec. 31, 1921</u>
647	Consolidated	\$125,000.00	4%	Jan. 1, 1934	\$108,000.00
653	High School	2,000.00	4%	Nov. 1, 1929	2,000.00
709	High School	18,000.00	4%	July 1, 1931	18,000.00
709½	Collegiate Inst.	4,280.00	4%	July 1, 1931	4,280.00
835	Public School	20,000.00	4½%	July 1, 1936	20,000.00
1100	G.T.R. Subway	9,444.88	5½%	July 1, 1930	7,618.78
883	Public School	6,000.00	5%	Nov. 1, 1932	6,000.00
1111	Thompson Bonus	4,201.94	5½%	Jan. 1, 1926	2,832.63
1118	Patriotic	9,244.33	5½%	July 1, 1926	6,231.82
1144	Felt Co. Loan	9,000.00	5½%	May 1, 1927	6,000.00
1168	Public School	38,100.00	6½%	May 1, 1938	34,960.53
1205	Douglas Bonus	5,000.00	5½%	Nov. 1, 1929	4,201.96
1224	Langslow-Fowler Loans	50,000.00	6%	Oct. 1, 1940	48,640.77
1230	Consolidated	25,000.00	6%	Sep. 1, 1935	23,925.93
1066	Felt Co. Bonus	10,000.00	5%	June 1, 1934	10,000.00
723	Local Improvement	3,700.00	4%	Jan. 1, 1922	1,000.00
724	" "	3,100.00	4%	Jan. 1, 1922	800.00
1172	" "	6,707.14	6%	May 1, 1923	2,919.21
1196	" "	8,622.83	6%	Jan. 1, 1924	5,471.71
					<u>\$312,883.34</u>



CORPORATION OF THE TOWN OF CORNWALL

STATEMENT OF DEBENTURE LIABILITY AS AT DECEMBER THIRTY-FIRST, 1931.

By Law No.	Purpose	Original Amount	Rate of Interest	Expiration Date	Balance Dec. 31, 1931
647	Consolidated	\$125,000.00	4%	Jan. 1, 1934	\$103,000.00
653	High School	2,000.00	4%	Nov. 1, 1932	2,000.00
709	High School	18,000.00	4%	July 1, 1931	18,000.00
709½	College Inst.	4,250.00	4%	July 1, 1931	4,250.00
883	Public School	30,000.00	4½%	July 1, 1930	30,000.00
1100	G.T.M. Subway	2,444.88	5½%	July 1, 1930	2,418.78
803	Public School	6,000.00	5%	Nov. 1, 1932	6,000.00
1111	Thompson Bonds	4,201.34	5½%	Jan. 1, 1932	2,322.62
1118	Patriotic	2,244.33	5½%	July 1, 1932	2,231.82
1144	Keit Co. Loan	2,000.00	5½%	May 1, 1937	2,000.00
1163	Public School	28,100.00	6%	May 1, 1932	24,960.82
1202	Bonnie Bonds	2,000.00	5½%	Nov. 1, 1932	4,201.34
1234	Largelow-Powier	20,000.00	5%	Oct. 1, 1940	48,840.77
1230	Consolidated	25,000.00	5%	Sept. 1, 1932	22,928.93
1066	Keit Co. Bonds	10,000.00	5%	June 1, 1934	10,000.00
723	Local Improvement	2,700.00	4%	Jan. 1, 1932	1,600.00
724	"	2,100.00	4%	Jan. 1, 1932	800.00
1172	"	6,707.14	5%	May 1, 1932	2,912.21
1196	"	6,822.92	5%	Jan. 1, 1934	2,471.71
					<u>\$212,682.24</u>



CORPORATION OF THE TOWN OF COBOURG.PROPERTY DEEDS, ETC.

Mortgage, Thompson to Poe and Assignment, Poe to Town.  
 Mortgage, Cobourg Felt Company to Town.

Ferry Lots, Toronto General Trust Company to Town.

Quarry Lots, Thos. Conn to Town.

Road (Division Street) Jas. Chisholm to Town.

Park Lots, Jas. R. O'Neill to Town

Helen MacDonald to Town (N. Perry Street)

Pearce to Town (S. Perry Street)

Woodbine Property, W. Gillespie to Town

Re Albert Street Sidewalk, W. Dehany to Town

Re College Street Strip, T. J. York to Town

Re Havelock Street Strip, John Cullingford to Town

Re Division Street Strip, George Plunkett to Town

Re Swayne Strip, A. Pratt to the Town

Quarry Lots, John F. Field to Town

Yard, Corner of Second and Queen, P. McCallum to the Town

E. & N. McNaughton to the Town

Gravel Pit, Stuart Street, E. Phillips to the Town.

NO DEEDS FOR

Town Hall and Market Square

Harbour and Esplanade.



CONTINUATION OF THE TOWN OF DUNDAS.

PROPERTY BEING, ETC.

Mortgage, Thompson to Post and Assignment, Yes to Town.  
 Mortgage, George Felt Company to Town.  
 Ferry lots, Toronto General Trust Company to Town.  
 Quarry lots, Town to Town.  
 Road (Division Street) Jas. Gibson to Town.  
 Park lots, Jas. H. O'Reilly to Town.  
 Nelson McDonald to Town (N. Perry Street)  
 Pearce to Town (S. Perry Street)  
 Woodbine Property, W. Gillespie to Town  
 No Albert Street Sidewalk, W. Deane to Town  
 No College Street Strip, T. J. York to Town  
 No Havelock Street Strip, John Gallinger to Town  
 No Division Street Strip, George Pinkett to Town  
 No Wynne Street, A. Pratt to the Town  
 Quarry lots, John P. Field to Town  
 Yard, Corner of Second and Queen, P. McCallister to the Town  
 E. & M. McManis to the Town  
 Gravel Pit, Stuart Street, E. Phillips to the Town.

NO DEDER WAS

Town Hall and Market Square  
 Harbor and Aqueducts.



## COMPARATIVE REVENUE ACCOUNT FOR THE YEARS 1919, 1920 AND 1921.

INCOME,-	1919	1920	1921
Licenses	\$770.00	\$969.00	\$1,050.00
Rents	2,355.00	2,672.25	3,515.75
Fines	1,212.89	1,358.40	2,630.20
Poll Tax	388.00	647.00	670.00
Dog Tax	415.00	522.00	541.00
Harbour Dues	388.80	903.40	132.70
Market Fees	921.14	818.61	1,035.40
G. T. R. Rental	2,500.00	2,500.00	2,500.00
Provincial Railway Tax	63.92		
County re Fuel	729.68	1,398.36	497.25
C. P. R. re Roadwork	500.00		250.00
G. T. R. re Roadwork			365.00
Cobourg Felt Loan Interest	495.00	440.00	35,150.49
General Tax Rate	22,821.52	27,574.35	2,038.58
Street Watering Rate	1,334.96	2,039.18	506.42
Tax Percentage	357.84	445.61	110.00
Thompson Loan Interest	110.00	110.00	1,206.31
Pavilion Profit		900.00	
Snow Shovelling		116.60	
By-Law Expenses		149.85	
EXPENDITURE,-			
Roads and Bridges	\$13,800.11	\$12,683.56	\$11,683.28
Election Expenses	181.61	184.41	117.89
Telephone	240.03	294.04	341.24
Salaries	8,489.16	10,762.45	9,820.67
Miscellaneous	148.51	820.99	98.37
Fuel	1,459.32	2,400.45	877.50
Berths, Death and Marriages	53.60	75.60	99.25
Insurance	717.62	890.03	923.90
Fire Department Supplies	583.18	96.55	137.64
Street Lights and Hydrant Rental	8,619.19	8,751.32	9,065.09
Baltimore Toll Road	742.50		
Charity	818.90	533.84	385.50
Postage	69.25	96.19	28.75
Board of Health	338.85	357.54	551.80
Grants	1,550.00	1,635.00	1,350.00
Administration of Justice	282.59	355.75	482.90
Printing and Stationery	746.50	1,358.43	940.18
Town Hall Maintenance	216.48	1,008.29	501.62
William Street Bridge	715.00		
Bank Interest	2,321.05	3,753.01	2,135.35
Market Maintenance	309.63	148.95	31.07
Band	69.00		89.44
Tax Rebates and Abatements	1,452.26	1,541.62	3,169.23
Tax Discounts	357.74	450.48	526.82
Delegations and Entertainments	1,112.29	349.80	291.06
Dog Tags	13.05		15.05
Opera House Licenses	75.00	115.00	115.00
Law Costs	150.00		921.48
Car Hire	98.75	41.00	16.75
Private Bill Expense		354.89	
Debtenture Discount			2,589.70
Deficit			4,912.56
Surplus	10,477.65	5,315.59	
	\$45,741.38	\$45,741.38	\$48,878.20
			\$48,878.20
			\$52,219.10
			\$52,219.10







CORPORATION OF TOWN OF COBOURG

CASH BALANCE SHEET AS AT DECEMBER 31, 1921

ASSETS

Balance Bank of Toronto Account		2313.94
Tax Arrears	1914	533.64
	1915	162.87
	1916	884.47
	1917	1607.92
	1918	272.76
	1919	479.99
	1920	861.75
	1921	16054.02
		20857.42
Accounts Receivable		1056.25
Amount expended on Local Improvement		1872.50
" " " Johnston & O'Neil Lots		3063.72
Town of Oshawa re Debenture		28.35
Langslow-Fowler Company re Loan		5660.40
Shortage Account		4117.11
		38969.69
Deficit December 31, 1921		6590.48
		45560.17

LIABILITIES

Bank of Toronto Loans on Notes	38022.00
Accounts Payable	3494.41
Due to Public School Board re Levy	440.53
Due to Collegiate Institute re levy	254.80
School Board re Old School	1970.00
Langslow Fowler Sinking Fund Reserve	1140.77
Due Purchasers of Langslow Fowler debentures, being amounts paid in excess of amount to yield $6\frac{1}{2}\%$	237.66
	45560.17



ASSETS

1203.94	Balance Bank of Toronto Account
255.64	Tax Arrears
182.97	1914
88.47	1915
1507.92	1916
272.78	1917
478.92	1918
881.78	1919
18084.02	1920
20887.42	1921
1086.25	Accounts Receivable
187.50	Amount expended on local improvement
3083.72	" " Johnston & O'Reilly Lots
28.32	Town of Coboro re Dependent
5580.40	Langslow-Powder Company re Loan
4117.11	Shortage Account
3998.69	
6290.48	Deficit December 31, 1921
48880.17	

LIABILITIES

3081.00	Bank of Toronto Loans on Notes
2404.41	Accounts Payable
440.52	Due to Public School Board re Levy
284.20	Due to Collegiate Institute re Levy
1270.00	School 50 re Old School
1140.77	Langslow Powder Sinking Fund Reserve
237.62	Due Purchasers of Langslow Powder dependent
64880.17	Being amounts paid in excess of amount to yield 6%



## CORPORATION OF THE TOWN OF COBOURG.

PERMANENT ASSETS AND DEBENTURE LIABILITIES AS AT DECEMBER THIRTY-FIRST, 1921.ASSETS

Public School	\$60,960.53
Collegiate Institute	24,280.00
Felt Company Loan	6,000.00
G. T. R. Subway	7,618.78
Thompson Loan	1,770.00
Langalew-Fowler Company Loan	47,500.00
Sewers and Sidewalks	10,190.92
Town Hall	225,000.00
Opera House Wiring	1,090.00
Market Building	7,500.00
Fire Hall	5,222.00
Teamsters' Houses	1,500.00
Lumber Yard and Storehouse	600.00
Barn, Stable and Yard	450.00
Victoria Park	2,508.28
Water Front Lots	250.00
Gravel Pit and Dump Ground	500.00
Harbour & Esplanade	125,000.00
Beach between Piers	2,500.00
Quarry and Water Front Lots	650.00
Fire Brigade Equipment	9,269.50
Horses and Street Appliances	8,103.50
Pavilion	7,799.39
Sinking Fund	27,839.01
	<u>\$584,101.91</u>

LIABILITIES

Public School Debenture By-Law #835	\$20,000.00	
	883	6,000.00
	1168	<u>34,960.53</u>
Collegiate Institute " "	709	18,000.00
	653	2,000.00
	709½	<u>4,280.00</u>
Felt Company Loan " "	1066	24,280.00
Felt Company Bonus " "	1144	10,000.00
G. T. R. Subway " "	1100	6,000.00
Thompson Loan " "	1111	7,618.78
Langalew-Fowler Loan " "	1224	2,832.63
Patriotic " "	1118	48,640.77
Consolidated " "	547	6,231.82
	1230	108,000.00
	1205	<u>23,925.93</u>
Douglas Packing Bonus " "	723	131,925.93
Local Improvement " "	724	4,201.96
	1172	1,000.00
	1196	800.00
		2,919.21
Sinking Fund Reserve		<u>5,471.71</u>
" " Surplus		25,490.67
		<u>2,348.34</u>
		10,190.92
		<u>27,839.01</u>
		340,722.35
Ratepayers Investment		<u>243,379.56</u>
		<u>\$584,101.91</u>







CORPORATION OF THE TOWN OF COBOURG.

STATEMENT OF AMOUNT THAT SHOULD BE STANDING AT THE CREDIT OF THE SINKING FUND ACCOUNT AS AT DECEMBER 31, 1921.

By Law No.	Date of Deposit	Amount of Annual Deposit	Years	Total to Last Deposit Date
653	Nov. 1, 1900	35.70	22	1,222.63
709	July 1, 1902	321.30	20	9,567.67
709½	July 1, 1902	76.31	20	2,272.37
835	July 1, 1907	356.60	15	7,140.55
883	Nov. 1, 1908	144.07	14	2,635.24
1066	July 1, 1915	335.82	7	2,652.21
		<u>\$1,269.80</u>		<u>\$25,490.67</u>

STATEMENT OF THE AMOUNT STANDING TO THE CREDIT OF THE SINKING FUND ACCOUNT AS AT DECEMBER 31, 1921.

By Law No.	Debenture No.	Value	Interest Rate	Maturity Date
1224	33	735.03	6%	Oct. 1, 1936
835	534	\$1,000.00	4½%	July 1, 1936
835	535	1,000.00	4½%	July 1, 1936
835	536	1,000.00	4½%	July 1, 1936
883	564	1,000.00	5%	Nov. 1, 1932
883	565	1,000.00	5%	Nov. 1, 1932
883	566	1,000.00	5%	Nov. 1, 1932
883	567	1,000.00	5%	Nov. 1, 1932
883	568	1,000.00	5%	Nov. 1, 1932
883	569	1,000.00	5%	Nov. 1, 1932
1066	634	1,000.00	5%	June 1, 1934
1224	45	1,257.46	6%	Oct. 1, 1936
1224	37	899.14	6%	Oct. 1, 1936
War Bonds				
3267-70		4,000.00	5%	Dec. 1, 1925
001911		1,000.00	5½%	Nov. 1, 1933
085685-8		4,000.00	5½%	Nov. 1, 1934
M-07306-8		3,000.00	5%	Oct. 1, 1931
E-419435-6		2,000.00	5½%	Nov. 1, 1934
A-231708-9		200.00	5½%	Nov. 1, 1934
		<u>27,091.63</u>		

Coupons Outstanding December 31, 1921

On War Loan	\$100.00
	27.50
	<u>110.00</u>

Bank Balance 509.88

\$27,839.01

Actual Sinking Fund Account as at December 31, 1921	\$27,839.01
Necessary " " " " " " " "	25,490.67
Surplus as at December 31, 1921	<u>\$2,348.34</u>



08.72

00.011

10,958,752

78.024.25



CORPORATION OF THE TOWN OF COBOURG.  
MEMORANDUM OF INSURANCE IN FORCE.

(26)

TOWN HALL & CONTENTS.

<u>Policy No.</u>	<u>Company</u>	<u>Expiration Date</u>	<u>Amount.</u>
3885	Hand-in-Hand	May 1, 1923	\$5,000.00
3898	Hand-in-Hand	May 5, 1923	5,000.00
2698	Hand-in-Hand	July 10, 1922	2,000.00
247407	American Equitable	March 7, 1923	5,000.00
1926	Hand-in-Hand	Feb. 23, 1923	6,000.00
1812	Hand-in-Hand	Feb. 5, 1923	4,000.00
54154	Union Fire	March 2, 1923	5,000.00
81384	Nationale Fire	Feb. 4, 1923	2,500.00
48491	Provincial	July 12, 1922	3,000.00
204967	Gore District	July 8, 1922	4,000.00
46146	Wellington	July 8, 1922	2,000.00
2026	Queen City	Feb. 5, 1923	4,000.00
513618	Merchants	Feb. 23, 1923	6,000.00
193310	Ins. Co. of N. A.	Feb. 14, 1923	3,500.00
50585	Fire Ins. Co. of Can.	Feb. 23, 1923	3,000.00
193402	Ins. Co. of N. A.	June 2, 1922	6,000.00
203548	Merchants	July 10, 1922	3,000.00
193315	Ins. Co. of N. A.	Feb. 23, 1923	2,000.00
505948	Merchants	July 17, 1922	1,000.00
	Provident	Feb. 24, 1923	3,000.00
			<u>\$75,000.00</u>

FIRE HALL, TRUCK AND EQUIPMENT.

203255	Merchants Fire	Nov. 13, 1924	2,000.00
0284688	Royal	July 7, 1922	1,500.00
35767	Columbia	Oct. 16, 1922	2,500.00
5177979	Northern	Feb. 5, 1923	1,300.00
			<u>\$7,300.00</u>

DWELLING, STABLE, STOREROOM AND CONTENTS.

247138	Merchants	Oct. 28, 1922	900.00
1828815	Yorkshire	Feb. 6, 1923	975.00
			<u>\$1,875.00</u>

MARKET

8789446	Phoenix	Aug. 1, 1922	\$1,500.00
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DANCE HALL AND RESTAURANT

505072	Merchants	July 23, 1922	\$3,500.00
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WAITING ROOM ON PIER.

5135932	Northern Assurance	Aug. 1, 1922	\$400.00
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BONDS

x 07031	Imperial Guarantee on Ed. Doody, Treasurer	\$5,000.00
06344	Imperial Guarantee on W. H. Smith, Collector	5,000.00

ACCIDENT

B21409	Imperial Guarantee on Cobourg Fire Brigade	\$1,000.00 each.
80299	General Accident on Boiler	5,000.00

x Renewal Receipt Missing.







CORPORATION OF THE TOWN OF COBOURG.COBOURG PAVILION.STATEMENT OF MISSING CASH BOOK VOUCHERS FOR THE PERIOD JANUARY 1, 1919 TO  
DECEMBER 31, 1921

July 22,	1919	George Lowe - Wiring	\$150.00
September 4,	1919	Liquid Carbonic Co., Glasses & Spoons	8.30
September 4,	1919	The Bryant Press - Tickets	5.30
September 4,	1919	Geo. Crozier Estate - Floor Wax	2.50
September 4,	1919	Postage	2.00
September 4,	1919	J. J. Turner & Company	251.80
September 4,	1919	John G. Purser - Insurance	87.06
February 7,	1920	Mr. Gale - Advertising	7.00
March 5,	1920	Bell Telephone Company	9.98
August 4,	1920	G. S. Mitchell - Tickets	4.00
August 4,	1920	Spurgeon Tropp	6.55
August 11,	1920	J. D. Hayden, Tennis Court Grant	50.00
August 18,	1920	J. G. Purser, Insurance	40.50
December 21,	1920	J. D. Hayden, Tennis Court Grant	25.00
June 18,	1921	Dominion Express	.45
June 30,	1921	Hydro Electric	22.46
July 11,	1921	J. M. Huyckle - Paper Trimming	3.00
July 11,	1921	J. H. Goldring - Tuning Piano	6.00
July 13,	1921	H. Bolster - Painting	28.40
July 13,	1921	Thos. Casey - Painting	40.00
July 15,	1921	H. Bolster - Painting	14.00
July 27,	1921	Thos. Casey - Painting	29.20
July 28,	1921	Hydro Electric	31.15
August 4,	1921	Dominion Express	.62
August 4,	1921	Postage	1.00
August 11,	1921	Provincial Treasurer	6.00
August 29,	1921	Hydro	37.94
August 31,	1921	G. E. Hurt, Long Distance Telephone	1.65
September 13,	1921	J. G. Purser - Insurance	26.20
September 22,	1921	Bessie Kervin - Stenographer	3.00
October 3,	1921	Cobourg Citizens Band	60.00
October 31,	1921	Hydro Electric	22.25
All Salaries			

STATEMENT OF MISSING "PAID" CHEQUES FOR THE PERIOD JANUARY 1, 1919 TO

July	22, 1919	George Lowe - Wiring	\$150.00
July	24, 1919	F. J. McArthur - Chairs and Mirrors	100.80
July	24, 1919	John G. Nichols - Books	.75
August	2, 1919	Bert Moll - Salary	30.00



## CORPORATION OF THE TOWN OF COBORO.

## COBORO PAVILION.

## STATEMENT OF MISSING CASH VOUCHERS FOR THE PERIOD JANUARY 1, 1919 TO

DECEMBER 31, 1921

July 22, 1919	George Lowe - Wiring	\$125.00
September 4, 1919	Light & Electric Co., Electric & Gas	2.50
September 4, 1919	The Bryant Press - Electric	2.50
September 4, 1919	Geo. Crozier Electric - Electric	2.50
September 4, 1919	Postage	2.00
September 4, 1919	J. J. Turner & Company	221.80
September 4, 1919	John A. Turner - Insurance	27.00
February 7, 1920	Mr. Galt - Advertising	7.00
March 8, 1920	Bell Telephone Company	9.98
August 4, 1920	G. D. Mitchell - Electric	4.00
August 4, 1920	Spurgeon Troup	6.88
August 11, 1920	J. D. Hayden, Tennis Court Grant	50.00
August 18, 1920	J. G. Parker, Insurance	40.50
December 21, 1920	J. D. Hayden, Tennis Court Grant	25.00
June 18, 1921	Dominion Express	.45
June 30, 1921	Hydro Electric	22.48
July 11, 1921	J. M. Hyslop - Paper Printing	5.00
July 11, 1921	J. M. Hyslop - Printing	6.00
July 18, 1921	H. Holster - Painting	28.40
July 18, 1921	Thos. Casey - Painting	40.00
July 18, 1921	H. Holster - Painting	14.00
July 27, 1921	Thos. Casey - Painting	28.20
July 28, 1921	Hydro Electric	21.18
August 4, 1921	Dominion Express	.82
August 4, 1921	Postage	1.00
August 11, 1921	Provincial Treasurer	4.00
August 29, 1921	Hydro	27.94
August 31, 1921	G. E. Hart, Long Distance Telephone	1.88
September 18, 1921	J. G. Parker - Insurance	26.20
September 22, 1921	Bessie Kervin - Stenographer	5.00
October 2, 1921	Coburn Citizens Bank	60.00
October 31, 1921	Hydro Electric	22.18
	All Salaries	

## STATEMENT OF MISSING "PAID" CHECKS FOR THE PERIOD JANUARY 1, 1919 TO

July 22, 1919	George Lowe - Wiring	\$125.00
July 24, 1919	J. J. Holthorn - Electric and Gas	100.80
July 24, 1919	John G. Nichols - Electric	.75
August 2, 1919	Post Mail - Salary	30.00



CORPORATION OF THE TOWN OF COBOURG.

COBOURG PAVILION.

DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD JULY TO DECEMBER 31, 1919.

PAVILION CONTRIBUTION

RECEIPTS

<u>Month</u>	<u>Dance Tickets Sold</u>	<u>Orchestra etc.</u>	
July	\$488.30	138.00	350.30
August	862.65	338.00	524.65
September	518.70	312.35	206.35
October	178.12	105.50	72.62
			<u>1,153.92</u>
<u>CANTEEN PERCENTAGE</u>			
July			73.75
August			70.10
September			68.92
October			6.23
			<u>219.00</u>
<u>SUNDRIES</u>			
Sale of Cash Register			100.00
Huycke & Moll re Telephone			14.47
Sept. 4	Frank Stanley on a/c Pianos	200.00	
Oct. 8	Honey & Son - Cash Register	75.00	
Oct. 25	Wm. Thompson - Tables	24.00	
Nov. 6	E. J. Goody - Painting Tables	5.00	
Nov. 17	Liquids Carbonic Company	11.25	
			<u>\$1,487.39</u>

PAID

July 3	East Hall	50.00
Aug. 2	John Huycke	50.00
Sept. 9	East Hall	42.00
Sept. 2	John Huycke	42.00
Oct. 5	John Huycke	50.00
Oct. 8	East Hall	50.00
		<u>342.00</u>

PAID

Sept. 2	Hydro Electric	7.01
Sept. 4	The Bryant Press - Tickets	5.30
Sept. 4	J. H. McIntosh	4.00
Sept. 4	Grandier Art. - Floor Wax	2.50
Sept. 4	Postage	2.50
Sept. 4	John A. Purson - Interphone	27.00
Sept. 17	Gold telephone Company	11.00
Nov. 20	E. J. Goody - Tables	7.50
Dec. 2	Hydro Electric	6.40
		<u>115.21</u>







## CORPORATION OF THE TOWN OF COBOURG

## COBOURG PAVILION.

DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD JULY TO  
DECEMBER 31, 1919.

## PAYMENTS

## PAVILION CONSTRUCTION

July 22	Geo. Lowe - Wiring	\$150.00	
Sept. 4	Harry Black - Wiring	12.91	
Sept. 4	J.J. Turner & Co. - Awnings	251.80	414.71

## EQUIPMENT

July 24	F.J. McArthur, Chairs & Mirrors	100.80	
July 24	John G. Nichols - Books	.75	
July 29	John Newton - Freight on Piano	6.57	
Aug. 9	W. A. Thompson - Tables	19.50	
Aug. 9	Nelson Tait - Furniture	41.42	
Aug. 9	Frank Lapp	10.00	
Aug. 9	Mrs. M. H. Healy	9.15	
Aug. 9	O. G. Johns	28.85	
Aug. 9	Harry Black	25.95	
Sept. 3	Huycke & Moll	28.17	
Sept. 4	Liquide Carbonic Company	8.30	
Sept. 4	W. L. Allen Company	11.35	
Sept. 4	Field & Company	7.92	
Sept. 4	Scougales	8.50	
Sept. 4	McIntosh Bros.	4.56	
Sept. 4	Hooey & Son	1.00	
Sept. 4	W. M. Fox & Company	8.25	
Sept. 4	Geo. Taylor	8.55	
Sept. 4	Frank Stanley on a/c Piano	100.00	
Oct. 8	Hooey & Son - Cash Register	75.00	
Oct. 25	Wm. Thompson - Tables	24.00	
Nov. 6	W. J. Goody - Painting Tables	3.80	
Nov. 17	Liquide Carbonic Company	11.25	543.64

## SALARIES

Aug. 2	Bert Moll	30.00	
Aug. 2	John Huycke	30.00	
Sept. 3	Bert Moll	40.00	
Sept. 3	John Huycke	40.00	
Oct. 8	John Huycke	50.00	
Oct. 8	Bert Moll	50.00	240.00

## MAINTENANCE, ETC.

Sept. 2	Hydro Electric	7.61	
Sept. 4	The Bryant Press - Tickets	5.30	
Sept. 4	J. D. McIntosh	4.00	
Sept. 4	Crozier Est. - Floor Wax	2.50	
Sept. 4	Postage	2.00	
Sept. 4	John G. Purser - Insurance	87.06	
Sept. 17	Bell Telephone Company	22.83	
Oct. 22	O. F. Allison - Prizes	7.50	
Nov. 3	Hydro Electric	6.49	

FORWARD

145.29 1,198.35



# CORPORATION OF THE TOWN OF COVINGTON

## COVINGTON PAVILION

DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD JULY 20  
DECEMBER 31, 1919.

### PAYMENTS

#### PAVILION CONSTRUCTION

July 22	Geo. Lowe - Wiring	\$100.00
Sept. 4	Harry Nisack - Wiring	12.91
Sept. 4	J. L. Turner & Co. - Awning	221.30
		<u>\$14.71</u>

#### EQUIPMENT

July 24	F. J. McArthur, Gasline & Mirrors	100.00
July 24	John G. Nichols - Books	.75
July 29	John Newton - Freight on Piano	6.87
Aug. 2	W. A. Thompson - Tables	12.30
Aug. 2	Helson Telf - Furniture	41.42
Aug. 2	Frank Japp	10.00
Aug. 2	Mrs. M. N. Healy	8.12
Aug. 2	O. G. Johns	28.85
Aug. 2	Harry Nisack	25.92
Sept. 2	Hynes & Moll	28.17
Sept. 4	Liguid Carbonic Company	8.30
Sept. 4	W. L. Allen Company	11.25
Sept. 4	Field & Company	7.92
Sept. 4	Seagraves	8.30
Sept. 4	McIntosh Bros.	4.85
Sept. 4	Hoey & Son	1.00
Sept. 4	W. M. Fox & Company	8.25
Sept. 4	Geo. Taylor	8.25
Sept. 4	Frank Stanley on s/o Piano	100.00
Oct. 2	Hoey & Son - Cash Register	75.00
Oct. 25	Wm. Thompson - Tables	24.00
Nov. 6	W. J. Goody - Painting Tables	2.90
Nov. 17	Liguid Carbonic Company	11.25
		<u>\$43.44</u>

#### SALARIES

Aug. 2	Bert Moll	30.00
Aug. 2	John Hynes	30.00
Sept. 2	Bert Moll	30.00
Sept. 2	John Hynes	30.00
Oct. 2	John Hynes	30.00
Oct. 2	Bert Moll	30.00
		<u>\$240.00</u>

#### MAINTENANCE, ETC.

Sept. 2	Hydro Electric	7.61
Sept. 4	The Bryant Press - Tickets	2.30
Sept. 4	J. D. McIntosh	4.00
Sept. 4	Grozier Est. - Floor Wax	2.30
Sept. 4	Postage	2.00
Sept. 4	John G. Parer - Insurance	27.05
Sept. 17	Bell Telephone Company	22.82
Oct. 22	O. E. Allison - Prices	7.50
Nov. 2	Hydro Electric	8.42
		<u>142.22</u>
		1,198.25



CORPORATION OF THE TOWN OF COBOURG.DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD JULY TOCOBOURG PAVILION.

PERIOD JULY 1, 1919

DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD JULY TO  
DECEMBER 31, 1919.PAVILION CONVENTION.

		PAYMENTS.	
July 22	A.L. Porter	43.23	
" 22	H.A. Black	44.15	
Nov. 27	H.A. Black	1,198.35	165.12
	<u>Brought Forward</u>		

<u>MAINTENANCE, ETC. (Continued)</u>	145.29		
Mar. 30	Cresler Estate	13.35	
Dec. 10	John Newton - Carting	3.00	
Dec. 31	Hydro Electric	1.87	150.16
Aug. 4	Cash Balance, Dec. 31, 1919		138.88
Sept. 11	F.J. McArthur - Chairs		<u>\$1,487.39</u>
" 25	Liquide Carbonic		
Oct. 27	Minaker & Company		
Nov. 27	McIntosh Bros. - Vases	1.33	193.4 (30)

DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED  
DECEMBER 31, 1920.

June 5	Harold Swain	75.00	
" 5	Mrs. Crowe	31.00	
	Cash Balance, January 1, 1920		\$138.88

DANCES

12	Harold Swain	24.00	
12	Mrs. Crowe	21.00	
May and June	Juliana Kennedy	619.81	
July	Thomas Leonard	1,080.40	
August	Harold Swain	1,143.70	
September	Mrs. Crowe	477.70	
October	J. Kennedy	162.26	3,483.87
" 22	T. Leonard		

CANTEREN PERCENTAGE

23	Mrs. Crowe	21.00	
May and June	J. Kennedy	57.66	
July	T. Leonard	136.59	
August	Harold Swain	186.90	
September	Mrs. Crowe	42.74	
October	J. Kennedy	7.72	431.61
" 3	T. Leonard		

SUNDRIES

" 5	H. Middleton	13.00	
" 5	John Haycke	20.00	
Huycke & Moll - Telephone		8.65	3,924.13
" 10	Harold Swain	40.00	4,063.01
Overdraft, December 31, 1920			.62
" 15	J. Kennedy	15.00	<u>\$4,063.63</u>
" 15	T. Leonard	12.00	
" 17	H. Swain	40.00	
" 17	Mrs. Crowe	25.00	
" 17	J. Kennedy	15.00	
" 17	T. Leonard	10.00	
" 17	H. Middleton	15.00	
" 24	H. Swain	40.00	
" 24	Mrs. Crowe	25.00	
" 24	T. Leonard	15.00	
" 24	J. Kennedy	15.00	
" 24	H. Swain	40.00	
" 24	Mrs. Crowe	25.00	
" 24	J. Kennedy	15.00	
" 24	H. Middleton	15.00	
" 30	T. Leonard	20.00	



CORPORATION OF THE TOWN OF GOSWOLDGOSWOLD TATIONDETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD JULY TO DECEMBER 31, 1919.PAYMENTS.Brought Forward

1,198.35

MAINTENANCE, ETC. (Continued)

142.39

John Newton - Carriage

Dec. 10

2.00

Hydro Electric

Dec. 31

1.87

180.18

Cash Balance, Dec. 31, 1919

1,349.51

138.88

\$1,487.39DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD JANUARY TO DECEMBER 31, 1920.

\$138.88

Cash Balance, January 1, 1920

PAID

May and June

215.01

July

1,080.40

August

1,143.70

September

477.70

October

131.32

2,482.87

CASH RECEIPTS

May and June

87.60

July

138.30

August

138.30

September

27.70

October

7.70

431.91

SUBTOTAL

Hydro &amp; Bell - Telephone

6.38

2,924.13

4,083.01

.32

\$4,083.33

Overdraft, December 31, 1920



COBOURG PAVILION.DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED  
DECEMBER 31, 1920PAYMENTSPAVILION CONSTRUCTION.

July 22	A.L.porter	-	Ticket Booth	43.25	
" 22	H.A.Black	-	Wiring	44.16	
Nov. 27	H.A.Black	-	Wiring	17.71	105.12

EQUIPMENT

Mar. 30	Grozier Estate			13.35	
Jul. 17	P.McCallum & Son			8.45	
" 17	W.L.Allen & Company			29.43	
Aug. 4.	F.J.McArthur			35.50	
Sept. 11	F.J.McArthur - Chairs			79.20	
" 25	Liquide Carbonic			13.45	
Oct. 27	Minaker & Company			12.75	
Nov. 27	McIntosh Bros. - Vases			1.50	193.63

SALARIES.

June 5	Harold Swain		35.00	
" 5	Mrs. Crowe		21.00	
" 5	Judson Kennedy		15.00	
" 5	Thomas Leonard		15.00	
" 12	Harold Swain		35.00	
" 12	Mrs. Crowe		21.00	
" 12	Judson Kennedy		15.00	
" 12	Thomas Leonard		15.00	
" 19	Harold Swain		46.75	
" 19	Mrs. Crowe		28.00	
" 19	J. Kennedy		20.00	
" 26	T. Leonard		20.00	
" 26	H. Swain		35.00	
" 26	Mrs. Crowe		21.00	
" 26	J. Kennedy		15.00	
" 26	T. Leonard		15.00	
July 3	Harold Swain		35.00	
" 3	Mrs. Crowe		21.00	
" 3	J. Kennedy		15.00	
" 3	T. Leonard		15.00	
" 3	M. Middleton		18.00	
" 8	John Huycke		50.00	
" 8	Bert Moll		50.00	
" 10	Harold Swain		40.00	
" 10	Mrs. Crowe		26.00	
" 10	J. Kennedy		15.00	
" 10	T. Leonard		15.00	
" 17	H. Swain		40.00	
" 17	Mrs. Crowe		25.00	
" 17	J. Kennedy		15.00	
" 17	T. Leonard		15.00	
" 17	M. Middleton		13.50	
" 24	H. Swain		40.00	
" 24	Mrs. Crowe		25.00	
" 24	T. Leonard		15.00	
" 24	J. Kennedy		15.00	
" 31	H. Swain		40.00	
" 31	Mrs. Crowe		25.00	
" 31	J. Kennedy		15.00	
" 31	M. Middleton		12.00	
" 31	T. Leonard		20.00	







COBOURG PAVILION.DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED  
DECEMBER 31ST. 1920.PAYMENTS.Brought Forward

298.75

SALARIES (Continued)

Aug. 5	J. M. Huycke	50.00	
" 5	B. Moll	50.00	
" 7	Harold Swain	50.00	
" 7	Mrs. Crowe	35.00	
" 7	T. Leonard	25.00	
" 7	J. Kennedy	20.00	
" 14	H. Swain	35.00	
" 14	Mrs. Crowe	21.00	
" 14	T. Leonard	15.00	
" 28	Harold Swain	45.00	
" 28	Mrs. Crowe	30.00	
" 28	T. Leonard	23.00	
" 28	J. Kennedy	12.00	
" 28	H. Swain	35.00	
" 28	Mrs. Crowe	21.00	
" 28	T. Leonard	15.00	
" 28	J. Kennedy	15.00	
Sep. 9	Harold Swain	40.00	
" 9	Mrs. Crowe	26.00	
" 9	T. Leonard	15.00	
" 9	J. Kennedy	15.00	
" 9	M. Middleton	30.00	
" 9	J. Huycke	40.00	
" 9	Bert Moll	40.00	
" 18	H. Swain	70.00	
" 18	Mrs. Crowe	42.00	
" 18	J. Kennedy	25.00	
" 25	T. Leonard	30.00	
" 29	H. Swain	40.00	
Oct. 19	Ben Ewing, Secretary	100.00	
" 23	J. Huycke	50.00	
" 23	B. Moll	50.00	
" 23	Mrs. Crowe	26.00	
" 23	T. Leonard	15.00	
" 23	J. Kennedy	15.00	
" 23	M. Middleton	19.50	
Nov. 27	T. Leonard	15.00	
" 27	J. Kennedy	10.00	
" 27	Mrs. Crowe	14.00	
" 27	M. Middleton	4.50	2,217.25

MAINTENANCE, ETC.

Feb. 7	Mr. Gale - Advertising	7.00	
Mar. 5	Bell Telephone	9.98	
May 29	W. J. Goody - Painting	123.10	
July 5	John Newton - Moving Piano	3.00	
" 8	V. J. Carruthers - Signs	6.00	
" 22	Hydro Electric	25.50	
" 22	J. S. Bowen - Prizes	11.75	
" 22	O. G. Johns - Floor Dressing	3.50	
" 22	Dundas Bros.	.35	
" 26	Postage and War Tax Stamps	5.00	
	<u>FORWARD</u>	195.18	2,516.00



## GOSNOLD BUILDING

DETAILED STATEMENT OF CASH BOOK RESULTS AND PAYMENTS FOR THE PERIOD ENDED  
DECEMBER 31ST, 1930.

## PAYMENTS

888.75

Amount Forward

SALARIES (Continued)		
Aug. 5	J. M. Ryckes	50.00
" 5	B. Moll	50.00
" 7	Harold Swain	50.00
" 7	Mrs. Grows	50.00
" 7	T. Leonard	50.00
" 7	J. Kennedy	50.00
" 14	H. Swain	50.00
" 14	Mrs. Grows	50.00
" 14	T. Leonard	50.00
" 28	Harold Swain	50.00
" 28	Mrs. Grows	50.00
" 28	T. Leonard	50.00
" 28	J. Kennedy	50.00
" 28	H. Swain	50.00
" 28	Mrs. Grows	50.00
" 28	T. Leonard	50.00
" 28	J. Kennedy	50.00
Sept. 9	Harold Swain	50.00
" 9	Mrs. Grows	50.00
" 9	T. Leonard	50.00
" 9	J. Kennedy	50.00
" 9	M. Middleton	50.00
" 9	J. Ryckes	50.00
" 9	Bert Moll	50.00
" 18	H. Swain	50.00
" 18	Mrs. Grows	50.00
" 18	J. Kennedy	50.00
" 25	T. Leonard	50.00
" 25	H. Swain	50.00
Oct. 19	Don King, Secretary	100.00
" 23	J. Ryckes	50.00
" 23	B. Moll	50.00
" 23	Mrs. Grows	50.00
" 23	T. Leonard	50.00
" 23	J. Kennedy	50.00
" 23	M. Middleton	50.00
Nov. 27	T. Leonard	50.00
" 27	J. Kennedy	50.00
" 27	Mrs. Grows	50.00
" 27	M. Middleton	50.00
		888.75

2,517.25

## MAINTENANCE, ETC.

Feb. 7	Mr. Gale - Advertising	7.00
Mar. 5	Bell Telephone	9.95
May 29	W. J. Goody - Printing	125.15
July 5	John Newton - Moving Piano	5.00
" 6	V. J. Gertschers - Signs	5.00
" 22	Hydro Electric	25.50
" 22	J. E. Brown - Prizes	11.75
" 22	O. A. Johns - Floor Dressing	5.00
" 22	Dundas Bros.	.35
" 22	Postage and War Tax Stamps	5.00
		195.15
		2,516.00



COBOURG PAVILION.DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED  
DECEMBER 31, 1920.PAYMENTS.

<u>Brought Forward</u>		2,516.00	
<u>MAINTENANCE, ETC. (Continued)</u>		195.18	
July 29	Bell Telephone Company	20.85	
Aug. 4	Geo. S. Mitchell - Tickets	4.00	
" 4	Spurgeon Troop	6.55	
" 5	J. M. Huycke - Prizes	10.00	
" 5	Wm. Downing - Confetti	7.50	
" 18	J. G. Purser - Insurance	40.50	
" 24	J. G. Purser - Insurance	33.40	
" 25	Hydro Electric	19.01	
Sept. 15	J. G. Purser - Insurance	10.00	
" 22	Hydro Electric	22.68	
" 25	Sentinel Star	37.85	
Nov. 22	Bell Telephone	13.65	
" 27	Cobourg World	42.61	
" 27	Spurgeon Troop - Waxing Floor	4.00	
" 27	W. L. Allen & Co. - Floor Wax	14.25	
" 27	Stamps and Sundries	1.68	
" 27	A. J. Gould - Prizes	13.55	
" 27	O. G. Johns - Floor Wax	8.75	
" 27	W. H. Hopper - Prizes	3.30	
" 27	M. B. Cheshall - Tuning Piano	3.00	
" 27	J. S. Bowen & Co. - Prizes	9.00	
" 29	Hydro Electric	26.57	
Dec. 13	Saturday Morning Post	24.75	572.63
<u>SUNDRIES</u>			
Aug. 11	J. D. Hayden - Tennis Court	50.00	
Dec. 13	J. D. Hayden - Tennis Court	25.00	
Nov. 29	Town of Cobourg	900.00	975.00
			<u>\$4,063.63</u>



## CORPORATION OF THE TOWN OF COBOURG

## COBOURG PAVILION

DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD ENDING  
DECEMBER 31, 1930.

## PAYMENTS

2,516.00

## Brought Forward

MAINTENANCE, ETC. (Continued)		
July 29 Bell Telephone Company	126.18	
Aug. 4 Geo. E. Mitchell - Tickets	20.00	
" 4 Spurgeon Troop	4.00	
" 5 J. M. Hyman - Prizes	6.50	
" 5 Wm. Downing - Donated	10.00	
" 16 J. G. Purser - Insurance	7.50	
" 24 J. G. Purser - Insurance	40.00	
" 25 Hydro Electric	28.00	
Sept. 15 J. G. Purser - Insurance	19.01	
" 22 Hydro Electric	10.00	
" 26 Sentinel Star	22.00	
Nov. 22 Bell Telephone	27.00	
" 27 Cobourg World	18.00	
" 27 Spurgeon Troop - Working Floor	42.01	
" 27 W. L. Allen & Co. - Floor Wax	4.00	
" 27 Stamps and Sundries	14.00	
" 27 A. J. Gould - Prizes	1.00	
" 27 O. G. Johns - Floor Wax	13.00	
" 27 W. M. Hopper - Prizes	6.75	
" 27 M. B. Oshchell - Training Piano	3.50	
" 27 J. S. Bowen & Co. - Prizes	3.00	
" 29 Hydro Electric	2.00	
Dec. 18 Saturday Morning Post	20.00	
	24.75	275.63

## RECEIPTS

Nov. 29 Town of Cobourg	900.00	
Dec. 13 J. D. Haydon - Tennis Court	25.00	
Aug. 11 J. D. Haydon - Tennis Court	50.00	
	975.00	\$4,052.63



CORPORATION OF THE TOWN OF COBOURG.

COBOURG PAVILION.

STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD MAY, 1921 TO  
OCTOBER, 1921.

<u>RECEIPTS</u>			
July 24	E. A. Black - Wiring	300.00	
" 25	A. L. Porter - Platform	25.00	
Aug. 1	E. A. Black - Wiring	25.00	
	Charles Cox	25.00	
	E. A. Black - Wiring	2.00	200.00
<u>DANCES</u>			
May and June		\$856.30	
July		841.65	
August	National Cash Register	1,050.80	
September and October		358.03	3,106.78
<u>CANTEEN PERCENTAGE</u>			
May		73.29	
June		296.03	
July		379.27	
August		341.50	1,090.09
<u>SUNDRIES</u>			
Loans from Town		196.46	
Provincial Treasurer - Cheque cancelled		6.00	202.46
			<u>\$4,399.33</u>
June 6	Mrs. Grove	22.00	
" 4	A. Connell	15.00	
" 5	Peterboro Orchestra	25.00	
" 11	Mrs. Grove	22.00	
" 11	A. Connell	25.00	
" 11	E. Black	7.00	
" 11	G. E. Hart	25.00	
" 13	E. G. Robertin	4.00	
" 18	Mrs. Grove	22.00	
" 18	A. Connell	15.00	
" 18	T. Leonard	7.00	
" 19	Peterboro Orchestra	25.00	
" 25	Mrs. Grove	22.00	
" 25	A. Connell	25.00	
" 25	G. E. Hart	25.00	
July 2	E. Black	25.00	
" 4	Mrs. Grove	22.00	
" 4	A. Connell	15.00	
" 6	Mrs. Leonard	7.00	
" 9	A. Connell	25.00	
" 9	Mrs. Grove	22.00	
" 9	E. Black	7.00	
" 13	Mrs. Grove	22.00	
" 15	A. Connell	25.00	
" 20	E. Black	7.00	
" 25	Mrs. Grove	22.00	
		1,190.00	







COBOURG PAVILION.DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD MAY,  
1921 TO OCTOBER, 1921.PAYMENTS.Overdraft, January 1, 1921

.62

PAVILION CONSTRUCTION

July 28	H. A. Black - Wiring	150.00	
" 28	A. L. Porter - Platform	32.75	
Aug. 9	H. A. Black - Wiring	65.18	
" 10	Charles Jex	344.50	
Dec. 8	H. A. Black - Wiring	8.20	600.63

EQUIPMENT

May 19	National Cash Register	42.00	
Aug. 9	John D. Burnet - Glasses	7.50	
" 9	Dundas Bros.	119.53	
Oct. 6	Wm. Burnet	44.77	
Dec. 8	National Cash Register	315.00	
" 8	Music Rolls	39.20	
" 8	P. McCallum & Son	16.20	
" 8	J. E. Irwin, Jr.	4.50	
" 8	Dundas Bros. - Ladles	.70	589.40

SALARIES

May 21	Mrs. Crowe	7.00
" 21	P. O'Connell	6.00
" 23	Peterboro Orchestra	40.00
" 27	Peterboro Orchestra	32.00
" 28	A. Connell	12.00
" 28	Mrs. Crowe	14.00
June 4	Mrs. Crowe	21.00
" 4	A. Connell	18.00
" 5	Peterboro Orchestra	32.00
" 11	Mrs. Crowe	21.00
" 11	A. Connell	24.00
" 11	K. Blood	7.00
" 11	G. E. Hurt	25.00
" 13	E. G. Roberts	4.00
" 18	Mrs. Crowe	21.00
" 18	A. Connell	18.00
" 18	T. Leonard	7.00
" 18	Peterboro Orchestra	32.00
" 25	Mrs. Crowe	28.00
" 25	A. Connell	24.00
" 25	G. E. Hurt	100.00
July 2	M. Middleton	30.00
" 4	Mrs. Crowe	21.00
" 4	A. Connell	18.00
" 6	Thos. Leonard	7.00
" 9	A. Connell	18.00
" 9	Mrs. Crowe	14.00
" 9	K. Blood	7.00
" 16	Mrs. Crowe	14.00
" 16	A. Connell	18.00
" 16	K. Blood	7.00
" 23	Mrs. Crowe	21.00

FORWARD

1,190.03

.62



FORWARD

1,190.05

55.

23	Mrs. Grows	15.00
15	E. Blood	7.00
15	A. Connell	15.00
15	Mrs. Grows	15.00
9	E. Blood	7.00
9	Mrs. Grows	15.00
9	A. Connell	15.00
8	Thos. Leonard	7.00
4	A. Connell	15.00
4	Mrs. Grows	15.00
2	M. Middleton	20.00
2	G. E. Hart	100.00
25	A. Connell	24.00
25	Mrs. Grows	20.00
18	Peterboro Orchestra	25.00
18	F. Leonard	7.00
18	A. Connell	15.00
18	Mrs. Grows	21.00
15	E. G. Roberts	4.00
11	G. E. Hart	25.00
11	K. Blood	7.00
11	A. Connell	24.00
11	Mrs. Grows	21.00
8	Peterboro Orchestra	32.00
4	A. Connell	15.00
4	Mrs. Grows	21.00
28	Mrs. Grows	14.00
28	A. Connell	12.00
27	Peterboro Orchestra	22.00
23	Peterboro Orchestra	40.00
21	E. O'Connell	5.00
21	Mrs. Grows	7.00

SALARIES

8	Dundas Bros. - Ladies	1.70
8	J. E. Irwin, Jr.	4.50
8	P. McCallum & Son	15.00
8	Woods Hollis	38.50
8	National Cash Register	312.00
8	Wm. Barnes	44.77
9	Dundas Bros.	112.25
9	John D. Barnes - Glasses	7.50
19	National Cash Register	22.00

EQUIPMENT

8	H. A. Black - Wiring	5.20
10	Charles Jax	24.50
9	H. A. Black - Wiring	52.15
28	A. I. Porter - Platform	32.75
28	H. A. Black - Wiring	150.00
		<hr/>
		600.25

PAVILION CONSTRUCTION

Overhead, January 1, 1921

PAYMENTS

DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD MAY, 1921 TO OCTOBER, 1921.

GOBBING PAVILION

CONSTRUCTION OF THE TOWN OF GOBBING



## COBOURG PAVILION

DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD MAY, 1921  
TO OCTOBER, 1921.

## PAYMENTS

## Brought Forward

1,190.03

.62

## SALARIES (Continued)

July 23	A. Connell	18.00
" 23	G. E. Hurt	100.00
" 30	Mrs. Crowe	14.00
" 30	A. Connell	24.00
" 30	K. Blood	21.00
Aug. 4	J. M. Huycke	130.00
" 4	Bert Moll	130.00
" 6	Mrs. Crowe	21.00
" 6	K. Blood	7.00
" 6	A. Connell	24.00
" 6	T. Mendescolln	10.00
" 10	G. E. Hurt - Extra Musicians	35.00
" 13	T. Leonard	7.00
" 13	Mrs. Crowe	14.00
" 13	A. Connell	24.00
" 13	K. Blood	14.00
" 20	Mrs. Crowe	21.00
" 20	K. Blood	14.00
" 20	A. Connell	30.00
" 20	T. Leonard	7.00
" 22	M. Middleton	45.00
" 27	T. Leonard	7.00
" 27	Mrs. Crowe	14.00
" 27	A. Connell	24.00
" 27	K. Blood	14.00
" 27	Capt. Hurt	100.00
Sep. 3	Mrs. Crowe	14.00
" 3	K. Blood	21.00
" 3	A. Connell	30.00
" 5	Peterboro Orchestra	40.00
" 9	J. M. Huycke	50.00
" 9	Bert Moll	50.00
" 10	Mrs. Crowe	14.00
" 10	A. Connell	18.00
" 10	K. Blood	7.00
" 17	Mrs. Crowe	14.00
" 17	K. Blood	7.00
" 17	A. Connell	18.00
" 22	G. E. Hurt	100.00
" 24	Mrs. Crowe	7.00
" 24	K. Blood	7.00
" 24	A. Connell	12.00
Oct. 1	Bert Moll	40.00
" 1	John Huycke	40.00
" 20	K. Blood	7.00
" 20	A. Connell	12.00
" 20	E. Delyea	6.00
" 21	G. E. Hurt	100.00
" 29	Mrs. Crowe	7.00

FORWARD

2,158.00

1,190.03

.62



## CORPORATION OF THE TOWN OF GODFRYS

## GODFRYS PAVILION

DETAILED STATEMENT OF GAIN BOOK ENTRIES AND PAYMENTS FOR THE PERIOD MAY, 1921  
TO OCTOBER, 1921.

## PAYMENTS

1,190.00

Brought Forward

SALARIES (Continued)		
July 23	A. Connell	10.00
" 23	G. E. Hart	100.00
" 30	Mrs. Grove	14.00
" 30	A. Connell	24.00
" 30	K. Blood	21.00
Aug. 4	J. M. Hynds	130.00
" 4	Bert Wolf	130.00
" 8	Mrs. Grove	21.00
" 8	K. Blood	7.00
" 8	A. Connell	24.00
" 8	T. Henderson	10.00
" 10	G. E. Hart - Extra Materials	24.00
" 13	T. Leonard	7.00
" 13	Mrs. Grove	14.00
" 13	A. Connell	24.00
" 13	K. Blood	14.00
" 20	Mrs. Grove	21.00
" 20	K. Blood	14.00
" 20	A. Connell	30.00
" 20	T. Leonard	7.00
" 22	M. Middleton	48.00
" 27	T. Leonard	7.00
" 27	Mrs. Grove	14.00
" 27	A. Connell	24.00
" 27	K. Blood	14.00
" 27	Capt. Hart	100.00
Sept. 3	Mrs. Grove	14.00
" 3	K. Blood	21.00
" 3	A. Connell	20.00
" 5	Peterboro Orchestra	40.00
" 9	J. M. Hynds	60.00
" 9	Bert Wolf	60.00
" 10	Mrs. Grove	14.00
" 10	A. Connell	18.00
" 10	K. Blood	7.00
" 17	Mrs. Grove	14.00
" 17	K. Blood	7.00
" 17	A. Connell	18.00
" 22	G. E. Hart	100.00
" 24	Mrs. Grove	7.00
" 24	K. Blood	7.00
" 24	A. Connell	12.00
" 24	Bert Wolf	40.00
Oct. 1	John Hynds	40.00
" 1	K. Blood	7.00
" 20	A. Connell	12.00
" 20	R. Dwyer	8.00
" 21	G. E. Hart	100.00
" 29	Mrs. Grove	7.00

2,150.00

FORWARD

1,190.00

22.



## COBOURG PAVILION.

DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD MAY, 1921  
TO OCTOBER, 1921.

## PAYMENTS

<u>Brought forward</u>			1,190.03	.62
<u>SALARIES, (Continued)</u>				
Dec. 12	M. Middleton	2,158.00		
		25.50		
" 12	Ben Ewing, Secretary	100.00	2,283.50	
<u>MAINTENANCE, ETC.</u>				
June 18	Dominion Express	.45		
" 23	Bell Telephone Company	6.14		
" 28	D. A. Fletcher - Livery	6.00		
" 30	Hydro Electric	22.46	32.49	4,316.01
July 11	J. M. Huycke - Paper trimming	3.00		
" 11	J. H. Goldring - Tuning Piano	6.00		4,322.01
" 13	H. Bolster - Painting	28.40		80.76
" 13	Thos. Casey - Painting	40.00		
" 15	H. Bolster - Painting	14.00		94.76
" 27	Thos. Casey - Painting	29.20		
July 27	G. E. Hurt - Music	20.00		
" 28	Hydro Electric	31.25		
" 28	J. G. Purser - Insurance	40.50		
Aug. 23	J. G. Purser - Insurance	33.40		
" 3	Dominion Express	.62		
" 4	Postage	1.00		
" 9	Bryant Press - Tickets	11.88		
" 9	J. S. Bowen & Co. - Prizes	14.19		
" 9	Cobourg World - Advertizing	17.17		
" 9	W. M. Fox & Company	2.99		
" 9	O. G. Johns - Floor Wax	15.95		
" 9	A. J. Gould - Prizes	5.00		
" 29	Hydro Electric	37.94		
" 31	E. E. Hurt - Long Distance Telephone	1.65		
Sept. 13	J. G. Purser - Insurance	26.20		
" 22	Bessie Rewin, Stenographer	3.00		
Oct. 15	Sentinel Star - Advertising	22.45		
" 18	Hydro Electric	42.70		
" 31	Hydro Electric	22.25		
Dec. 8	W. P. Dodge - Carting	.50		
" 8	Colborne Enterprise - Advertising	22.00		
" 8	G. S. Mitchell - Tickets	4.00		
" 8	W. L. Allen & Company	67.21		
" 8	J. S. Bowen & Co. - Prizes	17.04		
" 8	Jas. Gillard	49.58		
" 8	Spurgeon Troop - Waxing Floor	22.20		
" 12	J. D. Burnet	25.69		
" 12	Postage & Miscellaneous	26.00		
Aug. 9	Shortage in Silver Deposit	1.00		
1922				
Mar. 15	Bell Telephone Company	12.58	753.59	
<u>MISCELLANEOUS</u>				
Oct. 3	Cobourg Citizens Band	60.00		
Mar. 15/22	Town of Cobourg re Overdraft	16.73		
<u>FORWARD</u>		76.73	4,227.12	.62









CORPORATION OF THE TOWN OF COBOURG

COBOURG PAVILION

DETAILED STATEMENT OF CASH BOOK RECEIPTS AND PAYMENTS FOR THE PERIOD MAY, 1921  
TO OCTOBER, 1921.

PAYMENTS.

<u>Brought Forward</u>		4,227.12	.62
<u>MISCELLANEOUS (Continued)</u>	76.73		
Aug. 11, 1921 Provincial Treasurer	6.00		
June 15, 1921 Bank Charges to date	.16	82.89	4,310.01
			<hr/>
			4,310.63
Bank Balance, June 15, 1922			88.70
			<hr/>
			\$4,399.33
			<hr/>







CORPORATION OF THE TOWN OF COBOURG.COMPARATIVE REVENUE ACCOUNT OF PAVILION FOR YEARS 1919, 1920 and 1921.

<u>INCOME</u>	<u>1919</u>	<u>1920</u>	<u>1921</u>
Dance Receipts	2,047.77	3,483.87	3,106.78
Canteen Percentage	219.00	431.61	1,191.00
Profit on Sale of Cash Register	25.00		
 <u>EXPENDITURE</u>			
Salaries	1,133.85	2,217.25	2,283.50
Maintenance	135.69	563.98	753.75
Tennis Court Grant		75.00	
Band Grant			60.00
Depreciation on Buildings 5%	150.95	265.95	328.50
Depreciation on Equipment 10%	46.85	161.95	221.50
 <u>NET PROFIT</u>	<u>824.43</u>	<u>631.35</u>	<u>650.53</u>
	<u>\$2,291.77</u>	<u>\$2,291.77</u>	<u>\$3,915.48</u>
		<u>\$3,915.48</u>	<u>\$4,297.78</u>
			<u>\$4,297.78</u>

<u>SUMMARY DECEMBER 31, 1921.</u>	<u>Dr.</u>	<u>Cr.</u>
Contribution from Mrs. Speer & Miss Tracey		2,000.00
Profit for the year 1919		824.43
" " " " 1920		631.35
" " " " 1921		650.53
Distribution to Town in 1920	900.00	
Balance, December 31, 1921	3,206.31	
	<u>\$4,106.31</u>	<u>\$4,106.31</u>







CORPORATION OF THE TOWN OF COBOURG."PAVILION" BALANCE SHEET AS AT JUNE FIFTEENTH, 1922.ASSETS

Balance in Bank of Toronto		\$88.70
Accounts Receivable, Huycke & Moll (Canteen Percentage for Sept. & Oct. 1921)		100.91
Pavilion and Bath House Buildings	6,570.56	
Less Reserve for Depreciation	<u>745.40</u>	5,825.16
Equipment	2,214.92	
Less Reserve for Depreciation	<u>430.30</u>	<u>1,784.62</u>
		<u>\$7,799.39</u>

LIABILITIESNoneSURPLUS

Town Investment	\$4,593.08
Balance at Credit of Profit and Loss Account, Dec. 31, 1921	<u>3,206.31</u>

\$7,799.39



REVENUE BY MONTHS

REVENUE BY MONTHS, 1921

REVENUE BY MONTHS

Balance in Bank of Toronto	\$80.73
Accounts Receivable, Hynes & Hall	100.91
(Gentleman Percentage for Sept. & Oct. 1921)	
Pavilion and Bath House Buildings	6,870.10
Less Reserve for Depreciation	5,825.18
Equipment	12,500.00
Less Reserve for Depreciation	1,784.62
	<u>\$7,799.39</u>



ABSTRACT OF RECEIPTS AND PAYMENTS JANUARY 1, 1922 TO JUNE THIRTIETH, 1922.Bank Balance, January 1, 1922 \$2,313.94RECEIPTS

1916 Taxes	31.47	
1917 "	25.00	\$75,403.93
1918 "	47.13	
1919 "	32.76	
1920 "	151.36	
1921 "	11,940.84	
1922 "	10,000.00	
Rents	2,791.77	
Licenses	753.00	
Loans	40,000.00	
Phone	.15	
Harbour Tolls	51.70	
Market Dues	148.10	
Dominion Government re Elections	5.00	
Pavilion	16.73	
County re Coal	763.66	
Langslow-Fowler Account	4,948.40	
Dog Tags	477.00	
Pavilion	40.00	
Fines	423.65	
Pavilion Government Tax re Orange Concert	9.86	
Insurance Rebate	62.50	
War Tax Tickets re Concert	34.01	
H. Langslow re Cheque	272.55	
Amusement Taxes	34.97	
Oshawa Coupon	28.35	\$73,089.96

Balance, January 1, 1922

Deposits

Cheques

Overdraft, June 30, 1922

PAYMENTS

Salaries	4,301.02	
Printing, Advertising & Stationery	3,243.92	\$75,520.50
Fire and Water Department	7,930.39	
Roads and Bridges	2,885.97	
Charity	112.52	
Debenture Principal and Interest	15,653.76	
Interest	482.44	
Bills Payable	20,000.00	
Public Schools	8,500.00	
Collegiate	6,000.00	
Separate School	1,875.00	
Market	446.73	
Board of Health	325.30	
Bands Grants	285.67	
Division Court fees	72.00	
Registrar of Deeds	10.40	
Fine Rebate	150.00	
Births, Deaths and Marriages	14.75	
Election Expenses	213.93	
H. A. Croft	38.00	
C. P. R.	31.00	
Legal Expenses	300.00	
Insurance	957.50	

FORWARD

75,403.90



Bank Balance, January 1, 1922

\$2,412.94

RECEIPTS

1916 Taxes	81.47
"	25.00
"	47.12
"	22.78
"	121.32
"	11,240.84
"	10,000.00
"	2,721.77
"	722.00
"	40,000.00
"	15
"	21.70
"	142.10
"	2.00
"	16.73
"	762.88
"	4,242.40
"	477.00
"	40.00
"	422.22
"	2.82
"	22.20
"	24.01
"	272.22
"	24.97
"	22.22
Canaw Coupon	
Amusement Taxes	
H. Langslow re Goshen	
War Tax Tickets re Goshen	
Insurance Rebate	
Pavilion Government Tax re Orange Concert	
Wines	
Pavilion	
Dog Tags	
Langslow-Powder Account	
County re Goshen	
Pavilion	
Pavilion Government re Elections	
Market Dues	
Harbour Toll	
Phone	
License	
License	
Rebate	

\$72,022.22

PAYMENTS

Salaries	4,201.02
Printing, Advertising & Stationery	2,242.22
Fire and Water Department	7,220.22
Roads and Bridges	2,222.22
Charity	112.22
Debtors Principal and Interest	12,222.22
Interest	422.22
Public Schools	20,000.00
Public Schools	8,200.00
College	2,000.00
Separate School	1,272.00
Market	442.22
Board of Health	222.22
Rebate Grants	222.22
Division Court Fees	72.00
Registrar of Deeds	10.40
Fire Rebate	120.00
Births, Deaths and Marriages	14.72
Election Expenses	212.22
H. A. Goff	22.00
G. P. H.	21.00
Legal Expenses	200.00
Insurance	227.22

72,402.20

FORWARD



CORPORATION OF THE TOWN OF COBOURG.

(36)  
Sheet 2.

ABSTRACT OF RECEIPTS AND PAYMENTS JANUARY 1, 1922 TO JUNE 30, 1922.

PAYMENTS

	<u>Brought Forward</u>		\$75,403.90
Postage and Express		28.25	
Pavilion		236.46	
Amusement Tax		131.00	
King Street Pavement		411.61	
Delegation Expenses		87.70	
Municipal Association Fee		25.00	
Tax Cheques Returned, H. Langslow		272.55	
R. A. Ley		10.00	
T. F. Hall		81.56	
J. A. Fox		20.00	
Bailiffs Fees		28.00	
Rosevear Estate		24.00	
G. A. Peters on account & Hotel Expenses		319.00	
Miscellaneous		114.77	75,620.20
Bank Overdraft per Cash Book		279.15	
Cash on Hand		62.85	\$216.30

BANK RECONCILIATION.

Balance, January 1, 1922	2,313.94	
Deposits	73,027.11	
Cheques		75,620.20
Overdraft, June 30, 1922	279.15	
	<u>\$75,620.20</u>	<u>\$75,620.20</u>



## ABSTRACT OF RECEIPTS AND PAYMENTS JANUARY 1, 1922 TO JUNE 30, 1922.

## PAYMENTS

\$75,402.90

## Brought Forward

23.25	Postage and Express
225.45	Pavilion
122.00	Amusement Tax
411.81	King Street Payment
87.70	Delegation Expenses
32.00	Municipal Association Fee
272.38	Tax Cheques Returned, H. Langslow
10.00	R. A. Jay
61.25	T. R. Hall
20.00	J. A. Fox
28.00	Balliffs Fees
24.00	Reverend Estate
219.00	G. A. Peters on account & Hotel Expenses
114.77	Miscellaneous
75,402.90	
272.15	Bank Overdraft per Cash Book
22.25	Cash on Hand
75,402.90	

## BANK RECONCILIATION

Balance, January 1, 1922  
Deposits  
Cheques  
Overdraft, June 30, 1922

2,815.84  
78,087.11  
75,402.90  
272.15  
75,402.90



CORPORATION OF THE TOWN OF COBOURG.

CASH BOOK VOUCHERS MISSING JANUARY 1, 1922 TO JUNE 30, 1922.

C. B. 65	Geo. Thompson & Co.	Coal	\$508.99
	C. Swadling	Polling Booth	5.00
	Wm. Jenkins	" "	5.00
C. B. 66	John Brown	" "	5.00
	Robinette, Godfrey & Phelan	Rebate on Fine	300.00
C. B. 68	Geo. Greer & Sons	Ptg., Adv. & Stationery	474.78
	Geo. Plunkett & Sons	" " "	501.52
C. B. 71	F. W. Baker	Charity	3.50
	Ontario Gazette	King St. Paving	8.00
C. B. 72	Geo. Greer & Sons	Ptg., Adv. & Stationery	66.40
C. B. 73	J. C. Ruse	Uniform	50.00
	Stanley Pratt	Ptg., Adv. & Stationery	192.00
	Ont. Municipal Association		25.00
C. B. 75	J. G. Purser	Insurance	62.50
	E. Doody	Postage Freight	7.30
	Mrs. Batton	Ptg., Adv. & Stationery	3.00
	W. J. Maher	Delegation Expenses	7.50
	Henry Fullerton	" "	7.50
C. B. 78	W. A. Mann	Load of Hay	27.25
	Howell & Masters	Insurance	75.00
C. B. 80	H. Brown	Uniform	50.00
C. B. 78	W. J. Maher	Delegation Expenses	7.50
	Henry Fullerton	" "	7.50

Bryant Press

Cobourg Matting and Carpet Company

Amusement Tax Tickets

License for Pavilion

Balance in Bank of Toronto, Pavilion Fund Account

The above ticket receipts are for May tickets as returns are made on the 15th. of the following month.

Ticket buyers have not been notified by Parks Committee's method. No records are on file for cancelled tickets. Record of tickets issued checks correctly.



INCORPORATION OF THE TOWN OF DORCHESTER

CASH BOOK VOUCHERS MISSING JANUARY 1, 1922 TO JUNE 30, 1922.

4808.92	Coal	Geo. Thompson & Co.	C. B. 88
8.00	Rolling Booth	G. Swelling	
8.00	"	Wm. Jenkins	
8.00	"	John Brown	C. B. 88
300.00	Roberts on Mine	Roberts, Godfrey & Phelan	
474.78	Ptg., Adv. & Stationery	Geo. Greer & Sons	C. B. 88
801.82	"	Geo. Plunkett & Sons	
2.50	Garage	P. W. Baker	C. B. 71
8.00	King St. Repair	Ontario Garage	
68.40	Ptg., Adv. & Stationery	Geo. Greer & Sons	C. B. 72
80.00	Uniforms	J. C. Russ	C. B. 73
122.00	Ptg., Adv. & Stationery	Stanley Pratt	
25.00		Ont. Municipal Association	
62.50	Insurance	J. G. Purser	C. B. 73
7.30	Passage Freight	E. Doody	
2.00	Ptg., Adv. & Stationery	Mrs. Patton	
7.50	Delegation Expenses	W. J. Maher	
7.50	"	Henry Folger	
27.25	Load of Hay	W. A. Mann	C. B. 73
75.00	Insurance	Howell & Masters	
80.00	Uniforms	H. Brown	C. B. 80
7.50	Delegation Expenses	W. J. Maher	C. B. 73
7.50	"	Henry Folger	



CORPORATION OF THE TOWN OF COBOURG.

CASH BOOK DISBURSEMENTS NOT AUTHORIZED BY MINUTES, JAN. 1, 1922 TO JUNE 30, 1922.

C. B.	65	R. Smith, Rebate on fine	\$150.00
	68	Geo. Greer & Son	480.03
		Geo. Plunkett & Sons	501.52
		Minutes of Feb. 6, 1922 authorize \$981.55	
		to Geo. Greer & Sons	
	69	Pavilion Account	20.00
	73	Uniform, J. C. Ruse	50.00
	80	" H. Brown	50.00

CORPORATION OF THE TOWN OF COBOURG.PAVILION ACCOUNTABSTRACT OF RECEIPTS AND PAYMENTS, JUNE 1, 1922 TO JUNE 30, 1922.

<u>RECEIPTS</u>		
T. F. McIntosh	15% of \$313.25 re canteen	\$46.99
"	30% of \$103.90 re dancing	31.17
		<u>\$78.16</u>

PAYMENTS

Bryant Press	40.00	
Cobourg Matting and Carpet Company	8.00	
Amusement Tax Tickets	27.00	
License for Pavilion	3.00	78.00
Balance in Bank of Toronto, Pavilion Fund Account		<u>.16</u>

The above ticket receipts are for May income as returns are made on the 10th. of the following month.

Ticket hoppers have not been emptied by Parks Committee's nominee.  
No records are on file for cancelled tickets. Record of tickets issued checks correctly.



correctly.  
No records are on file for cancelled tickets. Record of tickets issued shows  
Ticket holders have not been emptied by Parks Committee's names.

The above ticket receipts are for May income as returns are made on the 10th  
of the following month.

Balance in Bank of Toronto, Pavilion Fund Account  
License for Pavilion  
Insurance for tickets  
Gobony Matting and Carpet Company  
Bryant Press

2.00  
27.00  
5.00  
40.00

# PAYMENTS

" 30% of \$168.90 as damage  
E. F. McIntosh 15% of \$123.25 as entrance

# RECEIPTS

## ABSTRACT OF RECEIPTS AND PAYMENTS, JUNE 1, 1922 TO JUNE 30, 1922.

### PAVILION ACCOUNT

### CORPORATION OF THE TOWN OF GOBONY.

(23)

80	" H. Brown	50.00
75	Uniform, J. C. Buss	50.00
69	Pavilion Account	50.00
	to Geo. Gross & Sons	20.00
	Minutes of Feb. 6, 1922 authorize \$281.55	
	Geo. Pinckney & Sons	501.55
58	Geo. Gross & Son	480.00
55	H. Smith, Rebate on fine	\$160.00

CASH BOOK DISBURSEMENTS NOT AUTHORIZED BY MINUTES, JAN. 1, 1922 TO JUNE 30, 1922.

### CORPORATION OF THE TOWN OF GOBONY.

(24)



CORPORATION OF THE TOWN OF COBOURG.

PARTICULARS OF HUYCKE & MOLL'S 1921 CANTEN TRANSACTIONS.

Woodward & Company	Biscuits	\$15.01
Willard & Company	Ice-cream, 1350 Gallons	1,581.88
Brighton Coca-Cola Company	176 cases	132.00
L. La Fay	55 cases	46.25
W. Titford,	212 cases Ale, 13 Cases G. Ale	531.43
F. F. Meehan	Soft drinks, 962 dozen	360.75
F. Bateman,	Bread, buns and cakes	40.45
J. D. Burnet	Glasses and Groceries	37.99
G. D. Turpin,	Meats	59.85
Cobourg City Dairy	Ice-cream and milk	4.93
Stephens & Rewe	Cones, straws and candy	1,076.31
G. Greer & Sons,	Ice	124.75
W. Scopis	Candy, ice-cream and straws	86.70
J. S. Bowen	Cigarettes and cigars	951.42
Farmers Dairy		1.75
Harrott & Company	Orangeade - 15 Gallons	49.48
Miss Graydon		30.00
Mrs. Armour	Ice-cream	5.65
		<hr/>
		\$5,136.60
Paid to Treasurer		
Due to Treasurer		
J. Huyck's Drawings		
R. Moll's Drawings		
Appropriated Stock on hand		



PARTICULARS OF HUYON & MOLL'S 1921 GAMEREN TRANSACTIONS.  
CORPORATION OF THE TOWN OF GOMBOURG.

\$18.01	Blancite	Woodward & Company
1,501.88	Ice-cream, 1250 Gallons	Willard & Company
125.00	Ice cases	Brighton Coca-Cola Company
48.25	Ice cases	
581.48	Ice cases, 12 cases G. Aie	I. La Puy
560.75	Soft drinks, 282 dozen	W. Tifford
40.45	Bread, pans and cakes	P. V. Neenan
27.25	Glasses and groceries	P. Neenan
59.85	Meat	J. D. Burnett
4.98	Ice-cream and milk	G. D. Turpin
1,078.31	Cocoa, straws and candy	Gomberg City Dairy
124.75	Ice	Stephens & Rowe
88.70	Candy, ice-cream and straws	G. Green & Sons
351.42	Cigarettes and cigars	W. Scopia
1.75		J. S. Brown
49.48	Granada - 15 Gallons	Farmer's Dairy
30.00	Ice-cream	Hartoff & Company
5.85		Miss Geydon
		Mrs. Armour
<u>\$8,126.60</u>		



CORPORATION OF THE TOWN OF COBOURG.RECAPITULATION OF HUYCKE & MOLL'S 1921 CANTEN.TRANSACTIONS

May 7	\$15.75	June 1	\$24.25	July 1	\$151.25	Aug. 1	\$104.95	Sep. 1	\$15.65
Gross Receipts, per exhibit #42									
Accounts Payable, December 31, 1921 re Supplies									
" " " " re Town Percentage									
									\$7,942.60
									688.57
									100.91
									<u>8,732.08</u>
Purchases, Woodward & Company				15.01					
George W. Armour				5.65					
Willard Company				1,581.88					
Brighton Coca-Cola Co.				178.25					
W. Tetford				531.43					
F. F. Meehan				360.75					
F. Bateman				40.45					
J. D. Burnet				37.99					
G. D. Turpin				59.85					
Cobourg City Dairy				4.93					
Stephens & Rewe				1,076.31					
G. Greer & Sons				124.75					
W. Scopia				86.70					
J. S. Bowen				951.42					
Harrott & Company				49.48					
Farmers Dairy				1.75					
Miss Graydon				30.00			5,136.60		
Express, Telephone, etc.							485.25		
Salaries							469.35		
									<u>6,091.20</u>
Paid to Treasurer				1,090.09					
Due to Treasurer				100.91			1,191.00		
J. Huyck's Drawings				692.30					
B. Moll's Drawings				785.14			1,477.44		
Approximated Stock on hand				\$100.00					
									<u>8,759.64</u>

RECAPITULATION

May	\$ 435.65
June	1575.20
July	2525.50
August	2277.50
September	542.25
October	144.50
TOTAL	<u>8759.64</u>



Approximated Stock on hand  
B. Moll's Drawings  
J. Haycock's Drawings  
Due to Treasurer  
Paid to Treasurer

\$100.00  
785.14  
1,477.44  
1,151.00  
1,030.33

Salaries  
Express, Telephone, etc.

483.88  
483.88  
6,081.80

Miss Graydon  
Farmers Dairy  
Harrott & Company

30.00  
1.75  
48.48

J. S. Bowen  
W. Scopia

981.42  
88.70

G. Gross & Sons  
Stephens & Rowe

124.78  
1,074.81

Georgetown City Dairy  
G. D. Turpin

4.93  
80.48

L. D. Burnett  
F. R. Nathan

37.88  
380.78

W. Telford  
Brighton Coca-Cola Co.

381.43  
170.28

William & Wilford Company  
George W. Almont

1,581.88  
8.48

Prothonas, Woodward & Company

18.01

Accounts Payable, December 31, 1931 re Supplies  
Gross Receipts, per exhibit #42  
re Town Percentage

8,788.08  
100.91  
688.87  
\$7,998.80

RECAPITULATION OF HUYCK & MOLL'S 1931 CASHIER  
COMPOSITION OF THE TOWN OF COBORO



CORPORATION OF THE TOWN OF COBOURG.HUYCKE & MOLL'S RECORD OF DAILY RECEIPTS AT CANTEEN FOR 1921.

May 7	\$10.55	June 1	\$24.60	July 1	\$151.65	Aug. 1	\$104.95	Sep. 1	\$16.60
14	5.00	2	21.05	2	107.10	2	19.30	2	47.40
18	41.60	3	30.65	4	142.20	3	69.75	3	58.10
19	4.95	4	54.45	5	65.45	4	84.35	5	190.40
20	28.50	6	21.00	6	164.90	5	120.35	6	12.90
21	34.30	7	33.95	7	126.65	6	615.30	7	42.45
23	11.70	8	11.00	8	82.30	8	52.40	8	5.90
24	200.35	9	64.40	9	189.85	9	57.65	9	30.45
25	11.35	10	65.60	11	57.80	10	60.70	10	54.90
26	16.40	11	29.15	12	68.75	11	8.15	12	5.40
27	39.65	13	18.95	13	100.40	12	67.75	13	.65
28	18.15	14	9.15	14	62.70	13	107.20	14	11.70
30	56.60	15	293.05	15	88.85	15	44.25	15	nil
31	9.55	16	40.10	16	126.60	16	43.30	16	9.20
		17	19.10	18	6.60	17	18.90	17	19.10
		18	55.05	19	12.95	18	80.25	18	nil
		20	23.55	20	103.35	19	88.00	19	"
		21	16.20	21	94.85	20	240.30	20	"
		22	39.50	22	95.65	22	34.70	21	"
		23	64.00	23	108.20	23	27.90	22	"
		24	34.00	25	62.15	24	47.35	23	5.20
		25	524.80	26	55.35	25	56.30	24	12.25
		27	30.50	27	119.90	26	51.25	26	nil
		28	335.20	28	107.60	27	79.10	27	"
		29	33.70	29	67.60	29	50.45	28	5.55
		30	82.50	30	159.10	30	8.60		
						31	39.00		
<u>\$488.65</u>		<u>\$1975.20</u>		<u>\$2528.50</u>		<u>\$2277.50</u>		<u>\$528.15</u>	

Oct. 1 144.60

RECAPITULATION

May	\$ 488.65
June	1975.20
July	2528.50
August	2277.50
September	528.15
October	144.60
TOTAL	<u>\$7942.60</u>



BUCKLE & WOLF'S RECORD OF DAILY REVENUE AT GARDENS FOR 1921

May	June	July	Aug.	Sept.	Oct.
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
7	7	7	7	7	7
8	8	8	8	8	8
9	9	9	9	9	9
10	10	10	10	10	10
11	11	11	11	11	11
12	12	12	12	12	12
13	13	13	13	13	13
14	14	14	14	14	14
15	15	15	15	15	15
16	16	16	16	16	16
17	17	17	17	17	17
18	18	18	18	18	18
19	19	19	19	19	19
20	20	20	20	20	20
21	21	21	21	21	21
22	22	22	22	22	22
23	23	23	23	23	23
24	24	24	24	24	24
25	25	25	25	25	25
26	26	26	26	26	26
27	27	27	27	27	27
28	28	28	28	28	28
29	29	29	29	29	29
30	30	30	30	30	30
31	31	31	31	31	31
32	32	32	32	32	32
33	33	33	33	33	33
34	34	34	34	34	34
35	35	35	35	35	35
36	36	36	36	36	36
37	37	37	37	37	37
38	38	38	38	38	38
39	39	39	39	39	39
40	40	40	40	40	40
41	41	41	41	41	41
42	42	42	42	42	42
43	43	43	43	43	43
44	44	44	44	44	44
45	45	45	45	45	45
46	46	46	46	46	46
47	47	47	47	47	47
48	48	48	48	48	48
49	49	49	49	49	49
50	50	50	50	50	50
51	51	51	51	51	51
52	52	52	52	52	52
53	53	53	53	53	53
54	54	54	54	54	54
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57	57	57	57	57	57
58	58	58	58	58	58
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62	62	62	62	62	62
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65	65	65	65	65	65
66	66	66	66	66	66
67	67	67	67	67	67
68	68	68	68	68	68
69	69	69	69	69	69
70	70	70	70	70	70
71	71	71	71	71	71
72	72	72	72	72	72
73	73	73	73	73	73
74	74	74	74	74	74
75	75	75	75	75	75
76	76	76	76	76	76
77	77	77	77	77	77
78	78	78	78	78	78
79	79	79	79	79	79
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82	82	82	82	82	82
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84	84	84	84	84	84
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86	86	86	86	86	86
87	87	87	87	87	87
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90	90	90	90	90	90
91	91	91	91	91	91
92	92	92	92	92	92
93	93	93	93	93	93
94	94	94	94	94	94
95	95	95	95	95	95
96	96	96	96	96	96
97	97	97	97	97	97
98	98	98	98	98	98
99	99	99	99	99	99
100	100	100	100	100	100
101	101	101	101	101	101
102	102	102	102	102	102
103	103	103	103	103	103
104	104	104	104	104	104
105	105	105	105	105	105
106	106	106	106	106	106
107	107	107	107	107	107
108	108	108	108	108	108
109	109	109	109	109	109
110	110	110	110	110	110
111	111	111	111	111	111
112	112	112	112	112	112
113	113	113	113	113	113
114	114	114	114	114	114
115	115	115	115	115	115
116	116	116	116	116	116
117	117	117	117	117	117
118	118	118	118	118	118
119	119	119	119	119	119
120	120	120	120	120	120
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122	122	122	122	122	122
123	123	123	123	123	123
124	124	124	124	124	124
125	125	125	125	125	125
126	126	126	126	126	126
127	127	127	127	127	127
128	128	128	128	128	128
129	129	129	129	129	129
130	130	130	130	130	130
131	131	131	131	131	131
132	132	132	132	132	132
133	133	133	133	133	133
134	134	134	134	134	134
135	135	135	135	135	135
136	136	136	136	136	136
137	137	137	137	137	137
138	138	138	138	138	138
139	139	139	139	139	139
140	140	140	140	140	140
141	141	141	141	141	141
142	142	142	142	142	142
143	143	143	143	143	143
144	144	144	144	144	144
145	145	145	145	145	145
146	146	146	146	146	146
147	147	147	147	147	147
148	148	148	148	148	148
149	149	149	149	149	149
150	150	150	150	150	150
151	151	151	151	151	151
152	152	152	152	152	152
153	153	153	153	153	153
154	154	154	154	154	154
155	155	155	155	155	155
156	156	156	156	156	156
157	157	157	157	157	157
158	158	158	158	158	158
159	159	159	159	159	159
160	160	160	160	160	160
161	161	161	161	161	161
162	162	162	162	162	162
163	163	163	163	163	163
164	164	164	164	164	164
165	165	165	165	165	165
166	166	166	166	166	166
167	167	167	167	167	167
168	168	168	168	168	168
169	169	169	169	169	169
170	170	170	170	170	170
171	171	171	171	171	171
172	172	172	172	172	172
173	173	173	173	173	173
174	174	174	174	174	174
175	175	175	175	175	175
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177	177	177	177	177	177
178	178	178	178	178	178
179	179	179	179	179	179
180	180	180	180	180	180
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182	182	182	182	182	182
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184	184	184	184	184	184
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187	187	187	187	187	187
188	188	188	188	188	188
189	189	189	189	189	189
190	190	190	190	190	190
191	191	191	191	191	191
192	192	192	192	192	192
193	193	193	193	193	193
194	194	194	194	194	194
195	195	195	195	195	195
196	196	196	196	196	196
197	197	197	197	197	197
198	198	198	198	198	198
199	199	199	199	199	199
200	200	200	200	200	200

Oct 1 144.80

NEGOTIATION

May  
June  
July  
August  
September  
October

TOTAL

\$2442.80







